S2225-2-U

FINANCIAL SUMMARIES

IDAHO SCHOOL DISTRICTS

DEPARTMENT OF EDUCATION
STATE OF IDAHO

JULY 1, 1989 - JUNE 30, 1990

JERRY L. EVANS
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
BOISE, IDAHO

FINANCIAL OPERATIONS

IDAHO SCHOOL DISTRICTS

FISCAL YEAR JULY 1, 1989 - JUNE 30, 1990

INTRODUCTION

The information provided in this publication has been obtained from data collected by the State Department of Education and from the annual financial reports submitted by the 115 school districts in the State of Idaho.

Each school district is required by law and by state board of education regulations to maintain a system for financial and statistical records. The general statistics and the reports of revenue and expenditures by fund of the individual school districts which appear in this publication represent a summary of the activity for the school year. The General Maintenance and Operation Fund (M & O) accounts for the majority of the revenue and expenditure transactions which occur in a school district. This fund reports the annual financial operation of the school's instructional programs supported by local tax resources and by state foundation support appropriations. All other funds account for the revenue and expenditures of specific types of activities, i.e., special federally funded programs, school plant facility projects, retirement of debt, capital projects, etc.

The objective of this summary publication is to report school district statistics in a uniform manner for the review of persons interested in the operation of Idaho school districts.

DEFINITIONS

AVERAGE DAILY ATTENDANCE (A.D.A.) -- The aggregate days of attendance of a given school district during a school year divided by the number of days school was actually in session. This calculation provides for the FULL TERM A.D.A.

BEST 28 WEEK A.D.A. -- The average daily attendance calculated from the 28 weeks in the school year which report the highest average daily attendance.

MEMBERSHIP -- The net number (enrollment minus withdrawals) of students enrolled in the public schools of Idaho at September 29, 1989.

SUPPORT UNIT or UNIT -- The basis for determining eligibility for state assistance. Support units are determined from the average daily attendance reported by school districts.

MARKET VALUE -- The valuation of all properties within the boundaries of a school district which are used for tax purposes. This market value is used to determine the school district's eligibility for state school support during the 1989-90 school year. This value includes: the values of property as of December 31, 1988 (excluding home owner exemptions), the Rural Electric Association equivalent value, and the reported Mines Net Profit-Loss values.

BONDED DEBT -- The principal amount of outstanding bonded debt of a school district as of June 30, 1990.

GENERAL FUND EXPENDITURES -- The total expenditures of the General Maintenance and Operation Fund (M & O) for the 1989-90 school year.

OBJECT OF EXPENDITURE - An object is the service or commodity received as the result of a specific expenditure by the school district.

ALL FUNDS EXPENDITURES -- The total expenditures of the General M & O Fund, Special Revenue Funds, School Food Service Funds, Debt Service Funds, Capital Projects Funds, and Proprietary Funds as reported by school districts for the 1989-90 school year.

CURRENT EXPENDITURES - ALL FUNDS -- The total expenditures of a school district excluding the expenditures for capital outlay and debt principal.

TABLE OF CONTENTS

TITLE	PAGE
School District Statistics	1
Statewide Total - General M & O Fund	2-3
Statewide Total - All Funds	4-5
Statewide Expenditures By Object.	6-7
Enrollment - A.D.A. - Units	8-9
Property Value and Bonded Debt	10-11
Expenditures Per A.D.A.	12-13
Current Expenditures - All Funds	14-15
State Foundation Program	16-17
Other State Support	18-19
Average Daily Attendance	20
General M & O Expenditures Per A.D.A.	21
1988-89 Market Value Per Unit	22
1988-89 Market Value Per A.D.A.	23
Supplementary Levy Elections	24
Statewide Summary - Revenue and Expenditures	25
School District Financial Reports	26-140

SCHOOL DISTRICT STATISTICS

July 1, 1989 - June 30, 1990

GENERAL STATISTICS:	1988-89	1989-90
LOCAL EDUCATION AGENCIES		
Operating	115	115
Non-operating	0	0
SCHOOLS	568	579
One Teacher	12	12
Elementary	310	304
Middle	54	54
Secondary	167	169
Combined Elementary/Secondary	8	8
Special Education	9	9
Vocational/Technical	4	4
Alternative	4	19
EMPLOYEES	20,769	21,737
Administrators (Including Principals)	851	883
Classroom Teachers	10,738	11,059
Other Professionals	741	806
Non-Professionals	8,439	8,989
FALL MEMBERSHIP - September	212,545	214,932
Preschool Handicapped	0	361
Kindergarten	16,695	16,259
Elementary	105,562	106,690
Secondary	90,288	91,622
AVERAGE DAILY ATTENDANCE - June	201,219	203,987
HIGH SCHOOL GRADUATES - June	12,520	11,642
PUPILS PER SQUARE MILE (83,557 sq. miles)	2.41	2.44
PUPIL/TEACHER RATIO	20.40	20.00
FINANCIAL STATISTICS:		
REVENUE ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	$3,264	• $3586
From Local Sources	1,046	1107
From State Sources	1,928	• 2097
From Federal Sources	236	261
From Other Sources (Sales of Bonds/Fixed Assets)	54	121
EXPENDITURES ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	$3,061	$3316
CURRENT EXPENDITURES ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	$2,979	• $3236
CURRENT EXPENDITURES GENERAL M & O FUND PER PUPIL IN AVERAGE DAILY ATTENDANCE	$2,603	• $2839

• Includes Employer's share of Retirement paid by State:
$173 per pupil in 1989-90
$163 per pupil in 1988-89

STATEWIDE TOTAL - GENERAL M & O FUND

July 1, 1989 - June 30, 1990

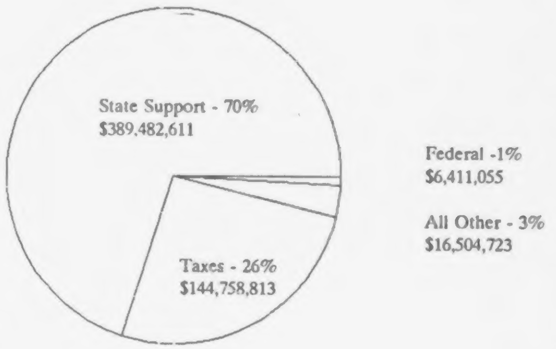
115 School Districts

REVENUE	1989-1990	Percent
Taxes	$144,758,813	25.98%
Other Local	14,240,636	2.56%
State Sources	389,482,611	69.91%
Federal Sources	6,411,055	1.15%
Other Soures	427,238	0.08%
Total Revenue	555,320,353	99.67%
Transfers In	1,836,849	0.33%
TOTAL REVENUE + TRANSFERS	$557,157,202	100.00%
EXPENDITURES		
Elementary School Program	$155,182,804	28.03%
Secondary School Program	156,703,123	28.31%
Exceptional Child Program	29,267,232	5.29%
Preschool Exceptional Program	890,971	
Gifted & Talented Program	1,780,117	0.32%
Interscholastic Program	5,188,925	0.94%
School Activity Program	1,163,102	0.21%
Summer School Program	432,944	0.08%
Adult School Program	64,182	0.01%
TOTAL INSTRUCTION	$350,673,400	63.34%
Attend./Guidance/Health Program	$12,763,848	2.31%
Special Services Program	11,073,391	2.00%
Instruction Improvement Program	4,969,628	0.90%
Educational Media Program	10,795,368	1.95%
Board of Education Program	2,304,472	0.42%
District Administration Program	14,209,354	2.57%
School Administration Program	34,960,783	6.31%
Business Operation Program	5,744,895	1.04%
Central Service Program	841,168	0.15%
Buildings-Care Program	44,519,864	8.04%
Maintenance-Bldgs. & Equip.	16,055,994	2.90%
Maintenance-Grounds	1,489,206	0.27%
Security Program	248,395	0.04%
Transport.-Pupil/to School Program	28,586,318	5.16%
Transportation-Activity Program	1,394,406	0.25%
General Transportation Program	1,361,135	0.25%
Other Support Services Program	196,841	0.04%
TOTAL SUPPORT SERVICES	$191,515,066	34.59%
Food Services Program	$210,655	0.04%
Community Services Program	506,437	0.09%
TOTAL NON-INSTRUCTION	$717,092	0.13%
Capital Assets Program	$5,939,396	1.07%
Debt Services Program - Principal	259,656	0.05%
Debt Services Program - Interest	898,751	0.16%
TOTAL EXPENDITURES	$550,003,361	99.35%
FUND TRANSFERS	3,619,096	0.65%
Total Expenditures & Transfers	$553,622,457	100.00%

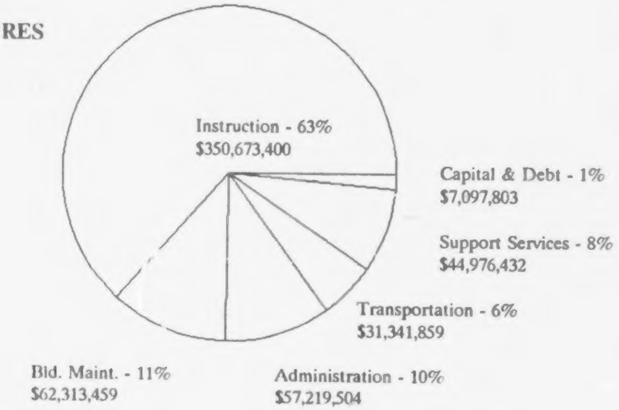
STATEWIDE TOTAL - GENERAL M & O FUND

JULY 1, 1989 - JUNE 30, 1990

REVENUES



EXPENDITURES



STATEWIDE TOTAL - ALL FUNDS

July 1, 1989 - June 30, 1990

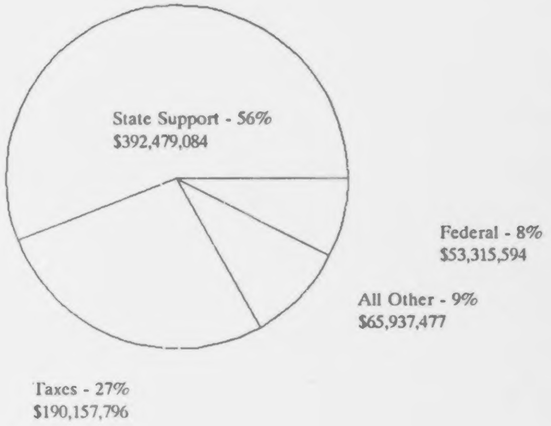
115 School Districts

REVENUE	**1989-1990**	**Percent**
Taxes	$190,157,796	27.09%
Other Local	35,729,059	5.09%
State Sources	392,479,084	55.92%
Federal Sources	53,315,594	7.60%
Other Soures	24,623,797	3.51%
Total Revenue	696,305,330	99.20%
Transfers In	5,584,621	0.80%
TOTAL REVENUE + TRANSFERS	$701,889,951	100.00%
EXPENDITURES		
Elementary School Program	$168,946,133	24.77%
Secondary School Program	160,781,088	23.57%
Exceptional Child Program	35,152,998	5.15%
Preschool Exceptional Program	2,153,758	
Gifted & Talented Program	1,796,766	0.26%
Interscholastic Program	5,262,832	0.77%
School Activity Program	1,185,101	0.17%
Summer School Program	810,511	0.12%
Adult School Program	396,534	0.06%
TOTAL INSTRUCTION	$376,485,721	55.19%
Attend./Guidance/Health Program	$13,360,083	1.96%
Special Services Program	12,525,342	1.84%
Instruction Improvement Program	7,074,653	1.04%
Educational Media Program	11,179,272	1.64%
Board of Education Program	2,405,847	0.35%
District Administration Program	14,590,608	2.14%
School Administration Program	35,403,375	5.19%
Business Operation Program	5,801,307	0.85%
Central Service Program	960,458	0.14%
Buildings-Care Program	44,799,857	6.57%
Maintenance-Bldgs. & Equip.	19,793,060	2.90%
Maintenance-Grounds	1,647,207	0.24%
Security Program	248,395	0.04%
Transport.-Pupil/to School Program	30,485,354	4.47%
Transportation-Activity Program	1,431,366	0.21%
General Transportation Program	1,368,495	0.20%
Other Support Services Program	205,530	0.03%
TOTAL SUPPORT SERVICES	$203,280,209	29.80%
Food Services Program	$31,373,584	4.60%
Community Services Program	544,908	0.08%
TOTAL NON-INSTRUCTION	$31,918,492	4.68%
Capital Assets Program	$35,321,011	5.18%
Debt Services Program - Principal	16,160,549	2.37%
Debt Services Program - Interest	13,186,920	1.93%
TOTAL EXPENDITURES	$676,352,902	99.15%
FUND TRANSFERS	5,780,223	0.85%
Total Expenditures & Transfers	$682,133,125	100.00%

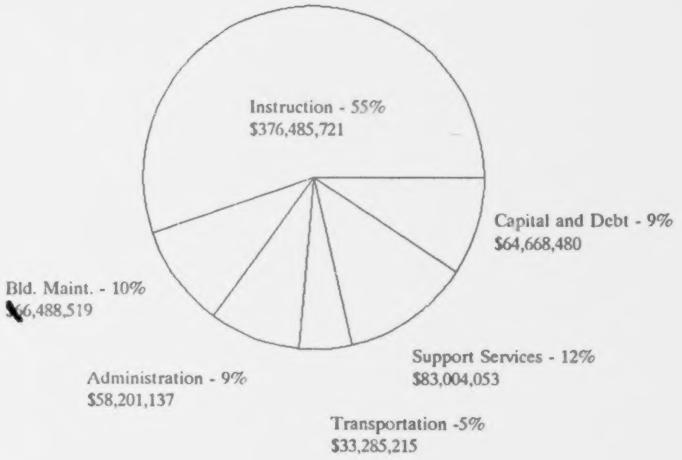
STATEWIDE TOTAL - ALL FUNDS

July 1, 1989 - June 30, 1990

REVENUE



EXPENDITURES



STATEWIDE SUMMARY OF EXPENDITURES BY OBJECT

ALL FUNDS

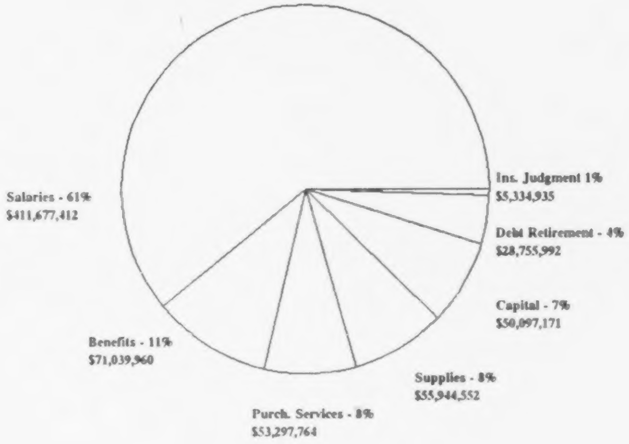
OBJECT	EXPENDITURES
SALARIES	$411,677,412
BENEFITS	71,039,960
PURCHASED SERVICES	53,297,764
SUPPLIES AND MATERIALS	55,944,552
CAPITAL OBJECTS	50,097,171
DEBT RETIREMENT	28,755,992
INSURANCE & JUDGMENT	5,334,935

GENERAL M & O FUNDS

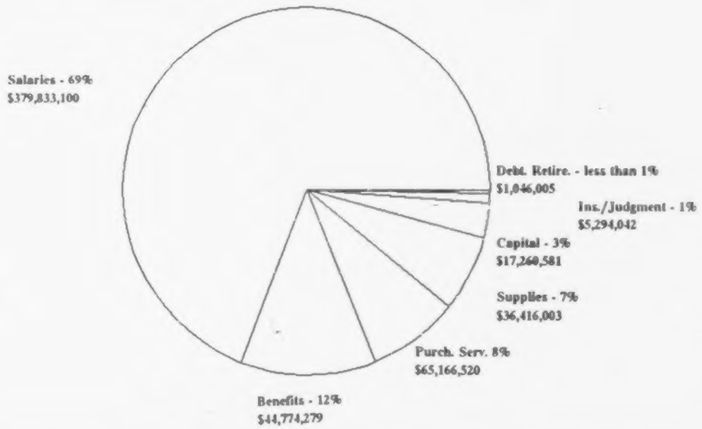
OBJECT	EXPENDITURES
SALARIES	$379,833,100
BENEFITS	65,166,520
PURCHASED SERVICES	44,774,279
SUPPLIES AND MATERIALS	36,416,003
CAPITAL OBJECTS	17,260,581
DEBT RETIREMENT	1,046,005
INSURANCE & JUDGMENT	5,294,042

STATEWIDE SUMMARY

EXPENDITURES - ALL FUNDS



EXPENDITURES - GENERAL M & O FUNDS



ENROLLMENT - A.D.A. - UNITS

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MEMBERSHIP September 29, 1989	FULL TERM A.D.A.	BEST 28 WEEK A.D.A.	SUPPORT UNITS
001	BOISE	22,498	21,194.81	21,343.67	1022.5
002	MERIDIAN	14,228	13,625.01	13,683.74	651.0
003	KUNA	2,086	1,973.73	1,984.60	98.4
011	MEADOWS VALLEY	217	202.88	206.30	15.6
013	COUNCIL	393	379.54	383.00	24.5
021	MARSH VALLEY	1,658	1,576.93	1,593.16	90.2
025	POCATELLO	13,478	12,839.65	12,930.26	616.5
033	BEAR LAKE	1,660	1,594.35	1,608.89	86.2
041	ST. MARIES	1,283	1,212.91	1,228.29	66.9
042	W. BENEWAH	361	347.89	352.99	25.0
052	SNAKE RIVER	2,361	2,252.62	2,276.02	108.9
055	BLACKFOOT	4,488	4,235.06	4,277.29	208.5
058	ABERDEEN	809	759.37	769.61	42.1
059	FIRTH	1,006	949.09	956.82	52.0
060	SHELLEY	2,335	2,248.13	2,270.54	107.8
061	BLAINE CO.	2,275	2,151.25	2,174.86	115.3
071	GARDEN VALLEY	248	229.04	232.87	17.3
072	BASIN	207	195.62	198.26	11.6
073	HORSESHOE BEND	186	184.24	188.38	11.6
082	BONNER CO.	5,252	4,940.27	4,979.35	254.4
091	IDAHO FALLS	9,723	9,393.88	9,474.04	460.3
092	SWAN VALLEY	94	90.85	93.46	5.3
093	BONNEVILLE	7,332	6,981.06	7,038.64	333.6
101	BOUNDARY CO.	1,640	1,573.50	1,592.52	83.5
111	ARCO	767	728.83	735.76	44.1
121	CAMAS CO.	175	163.32	165.26	14.0
131	NAMPA	7,743	7,156.60	7,233.13	356.9
132	CALDWELL	4,276	4,057.36	4,098.59	192.6
133	WILDER	486	449.20	459.39	28.3
134	MIDDLETON	1,735	1,628.24	1,638.38	85.3
135	NOTUS	337	323.29	328.27	21.7
136	MELBA	532	512.92	517.68	31.3
137	PARMA	903	853.99	861.37	46.6
139	VALLIVUE	2,364	2,248.39	2,264.63	110.0
148	GRACE	703	682.48	690.04	41.1
149	NORTH GEM	257	235.23	239.69	17.4
150	SODA SPRINGS	1,278	1,209.88	1,223.64	61.1
151	CASSIA CO.	5,121	4,844.37	4,877.48	245.7
161	CLARK CO.	174	154.52	157.35	14.4
171	OROFINO	1,683	1,606.63	1,625.38	93.6
172	ELK RIVER	21	18.91	19.63	1.5
181	CHALLIS	673	627.41	636.32	39.3
182	MACKAY	334	312.97	321.11	21.2
191	PRAIRIE ELEM.	14	13.16	13.41	1.3
192	GLENNS FERRY	629	567.10	578.88	34.4
193	MOUNTAIN HOME	3,686	3,495.94	3,524.22	167.9
201	PRESTON	2,165	2,051.22	2,076.93	99.7
202	WEST SIDE	563	542.31	546.61	33.0
215	FREMONT CO.	2,739	2,608.14	2,663.46	142.0
221	EMMETT	2,311	2,244.23	2,262.93	108.9
231	GOODING	1,074	1,019.66	1,029.83	54.7
232	WENDELL	929	888.52	896.49	47.8
233	HAGERMAN	327	311.45	315.48	19.4
234	BLISS	181	174.10	176.51	14.2
241	GRANGEVILLE	2,006	1,906.20	1,929.26	113.2
242	COTTONWOOD	480	466.00	470.57	30.2
251	JEFFERSON CO.	3,845	3,651.99	3,680.15	174.4
252	RIRIE	661	643.40	649.58	38.6
253	W. JEFFERSON	770	726.34	733.22	43.5
261	JEROME	2,697	2,611.28	2,640.84	126.4
262	VALLEY	580	563.27	570.39	34.6
271	COEUR D'ALENE	6,749	6,335.75	6,417.04	314.5

ENROLLMENT - A.D.A. - UNITS

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MEMBERSHIP September 29, 1989	FULL TERM A.D.A.	BEST 28 WEEK A.D.A.	SUPPORT UNITS
272	LAKELAND	2,371	2,217.86	2,240.36	110.0
273	POST FALLS	3,100	2,930.02	2,956.46	141.9
274	KOOTENAI	278	257.86	261.71	17.9
275	WORLEY	148	135.93	140.23	13.6
281	MOSCOW	2,639	2,505.67	2,527.18	122.3
282	GENESEE	303	286.07	289.63	19.6
283	KENDRICK	310	294.69	298.42	21.0
284	WHITEPINE	650	626.12	633.73	43.1
285	POTLATCH	621	588.01	594.37	34.6
291	SALMON	1,312	1,212.03	1,225.54	63.5
292	SO. LEMHI	112	109.55	112.43	13.5
302	NEZPERCE	151	167.72	169.60	14.3
304	KAMIAH	588	590.05	597.50	35.7
305	HIGHLAND	299	281.81	285.34	19.3
312	SHOSHONE	377	377.91	382.44	23.8
314	DIETRICH	151	150.31	152.48	13.5
316	RICHFIELD	191	191.09	194.67	14.3
321	MADISON	4,342	4,322.50	4,349.38	207.7
322	SUGAR-SALEM	1,500	1,449.27	1,465.34	75.2
331	MINIDOKA CO.	5,152	4,836.65	4,877.55	231.2
340	LEWISTON	4,560	4,320.19	4,357.53	208.1
341	LAPWAI	571	524.48	531.91	32.5
342	CULDESAC	160	153.29	155.71	13.5
343	TAMMANY	312	304.21	310.62	15.4
351	ONEIDA	1,024	986.34	994.19	54.3
363	MARSING	641	595.94	608.83	35.9
364	PLEASANT VALLEY	39	36.74	38.73	2.1
365	BRUNEAU GR-VIEW	551	503.46	516.12	28.5
370	HOMEDALE	1,011	948.87	960.00	51.6
371	PAYETTE	1,591	1,492.73	1,516.49	78.1
372	NEW PLYMOUTH	802	753.19	760.72	41.5
373	FRUITLAND	1,088	1,039.76	1,047.58	55.5
381	AMERICAN FALLS	1,626	1,547.15	1,568.91	82.0
382	ROCKLAND	170	167.78	169.46	14.6
383	ARBON ELEM.	20	19.46	19.75	1.8
391	KELLOGG	1,777	1,690.44	1,706.38	92.4
392	MULLAN	221	214.48	216.94	15.2
393	WALLACE	868	828.90	837.65	47.1
394	AVERY	62	54.98	57.71	5.5
401	TETON CO.	835	802.73	814.14	46.9
411	TWIN FALLS	6,825	6,352.27	6,405.60	307.3
412	BUHL	1,532	1,408.87	1,423.07	74.3
413	FILER	1,109	1,059.56	1,070.83	57.3
414	KIMBERLY	1,026	979.94	990.97	52.9
415	HANSEN	316	310.21	313.89	20.8
416	THREE CREEK	9	8.86	9.35	1.1
417	CASTLEFORD	283	283.49	286.31	18.5
418	MURTAUGH	293	277.62	280.69	18.1
421	McCALL-DONNELLY	996	911.89	922.67	49.9
422	CASCADE	323	301.26	306.37	20.3
431	WEISER	1,528	1,443.85	1,453.75	74.7
432	CAMBRIDGE	276	266.71	270.11	18.9
433	MIDVALE	106	99.77	101.79	11.9
	STATEWIDE	214,932	203,986.82	205,885.59	10,458.3
		(1)	(2)	(3)	(4)

(1) Membership	: Student count, including preschool, (enrollment minus withdrawals) during the school year in Idaho.
(2) A.D.A.	: Average Daily Attendance.
(3) Best 28 Weeks A.D.A.	: Highest 28 weeks of approximately 34 weeks of school.
(4) Support Units	: Used to apportion State Foundation Program Support.

PROPERTY VALUE AND BONDED DEBT

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-88	MARKET VALUE/ A.D.A.	MARKET VALUE/ UNIT	BONDED DEBT
001	BOISE	$3,748,748,622	$176,871	$3,666,258	$11,115,000
002	MERIDIAN	1,166,370,543	85,605	1,791,660	18,165,000
003	KUNA	132,495,444	67,129	1,346,498	560,000
011	MEADOWS VALLEY	53,264,384	262,541	3,414,384	330,000
013	COUNCIL	56,489,100	148,836	2,305,678	0
021	MARSH VALLEY	153,590,800	97,399	1,702,780	1,170,000
025	POCATELLO	1,027,901,259	80,057	1,667,318	2,135,000
033	BEAR LAKE	171,777,445	107,741	1,992,778	2,935,000
041	ST. MARIES	153,238,415	126,339	2,290,559	3,245,000
042	W. BENEWAH	59,592,510	171,297	2,383,700	610,000
052	SNAKE RIVER	138,269,797	61,382	1,269,695	2,095,000
055	BLACKFOOT	267,773,847	63,228	1,284,287	295,000
058	ABERDEEN	102,274,174	134,683	2,429,315	2,360,000
059	FIRTH	76,319,102	80,413	1,467,675	30,000
060	SHELLEY	122,460,671	54,472	1,135,999	5,855,000
061	BLAINE CO.	1,126,422,523	523,613	9,769,493	1,405,000
071	GARDEN VALLEY	77,088,973	336,574	4,456,010	0
072	BASIN	68,515,492	350,248	5,906,508	0
073	HORSESHOE BEND	41,155,265	223,379	3,547,868	1,600,000
082	BONNER CO.	1,095,998,432	221,850	4,308,170	0
091	IDAHO FALLS	958,272,972	102,010	2,081,844	345,000
092	SWAN VALLEY	29,179,964	321,188	5,505,654	0
093	BONNEVILLE	427,194,317	61,193	1,280,559	11,095,000
101	BOUNDARY CO.	205,482,631	130,590	2,460,870	0
111	ARCO	81,529,066	111,863	1,848,732	275,000
121	CAMAS CO.	35,979,900	220,303	2,569,993	0
131	NAMPA	645,459,174	90,191	1,808,515	845,000
132	CALDWELL	387,462,891	95,496	2,011,749	4,445,000
133	WILDER	41,384,259	92,129	1,462,341	0
134	MIDDLETON	107,182,155	65,827	1,256,532	2,235,000
135	NOTUS	28,165,865	87,123	1,297,966	270,000
136	MELBA	66,644,221	129,931	2,129,208	210,000
137	PARMA	84,204,167	98,601	1,806,956	0
138	SCISM	27,747,671			
139	VALLIVUE	355,468,230	158,099	3,231,529	80,000
148	GRACE	75,272,419	110,292	1,831,446	0
149	NORTH GEM	58,677,109	249,446	3,372,248	0
150	SODA SPRINGS	279,852,965	231,306	4,580,245	920,000
151	CASSIA CO.	496,079,469	102,403	2,019,045	610,000
161	CLARK CO.	47,830,584	309,543	3,321,568	60,000
171	OROFINO	213,182,358	132,689	2,277,589	0
172	ELK RIVER	20,661,659	1,092,631	13,774,439	0
181	CHALLIS	183,481,375	292,443	4,668,737	860,000
182	MACKAY	32,200,697	102,887	1,518,901	0
191	PRAIRIE ELEM.	3,896,758	296,106	2,997,506	0
192	GLENNS FERRY	106,308,603	187,460	3,090,366	0
193	MOUNTAIN HOME	286,510,370	81,955	1,706,435	2,740,000
201	PRESTON	146,030,257	71,192	1,464,697	0
202	WEST SIDE	47,307,254	87,233	1,433,553	290,000
215	FREMONT CO.	277,059,108	106,229	1,951,120	1,800,000
221	EMMETT	222,804,402	99,279	2,045,954	5,825,000
231	GOODING	92,535,940	90,752	1,691,699	380,000
232	WENDELL	70,001,845	78,785	1,464,474	235,000
233	HAGERMAN	44,059,675	141,466	2,271,117	110,000
234	BLISS	24,627,003	141,453	1,734,296	31,389
241	GRANGEVILLE	278,424,159	146,062	2,459,577	0
242	COTTONWOOD	64,363,172	138,118	2,131,231	90,000
251	JEFFERSON CO.	208,361,636	57,054	1,194,734	7,170,000
252	RIRIE	46,578,224	72,394	1,206,690	0
253	W. JEFFERSON	81,105,593	111,663	1,864,496	1,200,000
261	JEROME	271,079,314	103,811	2,144,615	790,000
262	VALLEY	72,697,155	129,063	2,101,074	0
271	COEUR D'ALENE	1,230,055,645	194,145	3,911,147	1,085,000

PROPERTY VALUE AND BONDED DEBT

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-88	MARKET VALUE/ A.D.A.	MARKET VALUE/ UNIT	BONDED DEBT
272	LAKELAND	$301,164,454	$135,791	$2,737,859	$4,720,000
273	POST FALLS	283,564,506	96,779	1,998,340	2,645,000
274	KOOTENAI	72,884,386	282,651	4,071,753	0
275	WORLEY	63,905,587	470,136	4,698,940	0
281	MOSCOW	379,029,796	151,269	3,099,181	6,060,000
282	GENESEE	75 948,283	265,488	3,874,912	0
283	KENDRICK	51,361,754	174,291	2,445,798	324,300
284	WHITEPINE	75,181,149	120,075	1,744,342	160,000
285	POTLATCH	84,970,435	144,505	2,455,793	0
291	SALMON	160,434,878	132,369	2,526,534	1,270,000
292	SO. LEMHI	27,245,277	248,702	2,018,169	0
302	NEZPERCE	62,884,224	374,936	4,397,498	0
304	KAMIAH	54,216,177	91,884	1,518,660	70,000
305	HIGHLAND	71,240,826	252,797	3,691,235	0
312	SHOSHONE	52,039,493	137,703	2,186,533	0
314	DIETRICH	14,294,302	95,099	1,058,837	0
316	RICHFIELD	21,268,395	111,300	1,487,300	0
321	MADISON	284,181,207	65,745	1,368,229	2,850,000
322	SUGAR-SALEM	85,673,769	59,115	1,139,279	4,330,000
331	MINIDOKA CO.	409,833,212	84,735	1,772,635	5,470,000
340	LEWISTON	950,936,293	220,114	4,569,612	0
341	LAPWAI	55,149,759	105,151	1,696,916	0
342	CULDESAC	28,809,000	187,938	2,134,000	0
343	TAMMANY	48,937,720	160,868	3,177,774	0
351	ONEIDA	100,101,588	101,488	1,843,491	1,900,000
363	MARSING	49,469,399	83,011	1,377,978	1,900,000
364	PLEASANT VALLEY	37,223,042	1,013,148	17,725,258	0
365	BRUNEAU GR-VIEW	103,346,495	205,273	3,626,193	240,000
370	HOMEDALE	72,355,082	76,254	1,402,230	1,195,000
371	PAYETTE	117,816,728	78,927	1,508,537	1,810,000
372	NEW PLYMOUTH	65,594,856	87,089	1,580,599	1,400,000
373	FRUITLAND	105,044,181	101,027	1,892,688	1,060,000
381	AMERICAN FALLS	414,343,860	267,811	5,052,974	1,320,000
382	ROCKLAND	28,131,728	167,670	1,926,831	0
383	ARBON ELEM.	18,353,650	943,147	10,196,472	0
391	KELLOGG	159,082,470	94,107	1,721,672	0
392	MULLAN	26,661,614	124,308	1,754,054	0
393	WALLACE	132,117,821	159,389	2,805,049	0
394	AVERY	40,874,944	743,451	7,431,808	0
401	TETON CO.	132,451,923	165,002	2,824,135	40,000
411	TWIN FALLS	647,524,314	101,936	2,107,141	6,130,000
412	BUHL	177,006,271	125,637	2,382,319	640,000
413	FILER	117,229,638	110,640	2,045,892	3,260,000
414	KIMBERLY	65,504,445	66,845	1,238,269	845,000
415	HANSEN	49,634,147	160,002	2,386,257	245,000
416	THREE CREEK	6,404,483	722,854	5,822,257	0
417	CASTLEFORD	44,269,776	156,160	2,392,961	940,000
418	MURTAUGH	37,325,771	134,449	2,062,197	0
421	McCALL-DONNELLY	385,754,976	423,028	7,730,561	590,000
422	CASCADE	133,885,005	444,417	6,595,320	1,180,000
431	WEISER	152,938,949	105,924	2,047,375	830,000
432	CAMBRIDGE	59,761,616	224,070	3,161,990	205,000
433	MIDVALE	54,162,907	542,878	4,551,505	0
	STATEWIDE	$25,551,675,590	$125,261	$2,443,196	$151,530,689

EXPENDITURES PER A. D. A .

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES/ A.D.A.	EXPENDITURES (ALL FUNDS)	EXPENDITURES (ALL FUNDS)/ A.D.A.
001	BOISE	$69,496,940	$3,279	$84,904,680	$4,006
002	MERIDIAN	30,206,293	2,217	38,105,187	2,797
003	KUNA	4,573,279	2,317	5,603,863	2,839
011	MEADOWS VALLEY	799,397	3,940	941,403	4,640
013	COUNCIL	1,304,410	3,437	1,542,681	4,065
021	MARSH VALLEY	4,317,667	2,738	5,407,973	3,429
025	POCATELLO	30,682,143	2,390	37,875,581	2,950
033	BEAR LAKE	4,136,315	2,594	5,461,204	3,425
041	ST. MARIES	3,797,780	3,131	4,927,744	4,063
042	W. BENEWAH	1,500,090	4,312	1,747,410	5,023
052	SNAKE RIVER	4,947,150	2,196	6,398,789	2,841
055	BLACKFOOT	11,366,195	2,684	13,183,093	3,113
058	ABERDEEN	2,170,489	2,858	2,683,113	3,533
059	FIRTH	2,378,954	2,507	3,072,776	3,238
060	SHELLEY	5,198,184	2,312	7,199,894	3,203
061	BLAINE CO.	7,745,243	3,600	8,837,211	4,108
071	GARDEN VALLEY	808,737	3,531	936,259	4,088
072	BASIN	751,308	3,841	861,169	4,402
073	HORSESHOE BEND	604,969	3,284	1,912,466	10,380
082	BONNER CO.	12,665,181	2,564	14,270,791	2,889
091	IDAHO FALLS	24,081,685	2,564	28,353,176	3,018
092	SWAN VALLEY	412,696	4,543	488,288	5,375
093	BONNEVILLE	15,974,281	2,288	20,761,093	2,974
101	BOUNDARY CO.	4,397,299	2,795	5,115,839	3,251
111	ARCO	2,181,722	2,993	2,487,043	3,412
121	CAMAS CO.	684,008	4,188	759,103	4,648
131	NAMPA	18,079,613	2,526	22,539,367	3,149
132	CALDWELL	9,841,654	2,426	12,243,756	3,018
133	WILDER	1,356,116	3,019	1,798,753	4,004
134	MIDDLETON	3,841,320	2,359	4,683,627	2,876
135	NOTUS	962,516	2,977	1,200,780	3,714
136	MELBA	1,406,847	2,743	1,662,026	3,240
137	PARMA	2,273,403	2,662	2,771,574	3,245
139	VALLIVUE	5,641,974	2,509	6,773,390	3,013
148	GRACE	1,834,905	2,689	2,598,785	3,808
149	NORTH GEM	813,380	3,458	936,632	3,982
150	SODA SPRINGS	3,145,639	2,600	3,889,908	3,215
151	CASSIA CO.	12,052,632	2,488	16,203,227	3,345
161	CLARK CO.	781,481	5,057	844,005	5,462
171	OROFINO	8,313,189	5,174	6,070,864	3,779
172	ELK RIVER	294,162	15,556	309,562	16,370
181	CHALLIS	1,834,334	2,924	2,649,723	4,223
182	MACKAY	975,667	3,117	1,168,954	3,735
191	PRAIRIE ELEM.	31,246	2,374	31,246	2,374
192	GLENNS FERRY	1,662,624	2,932	2,007,226	3,539
193	MOUNTAIN HOME	9,703,118	2,776	11,396,893	3,260
201	PRESTON	4,700,602	2,292	5,303,937	2,586
202	WEST SIDE	1,664,549	3,069	2,475,400	4,565
215	FREMONT CO.	7,106,767	2,725	8,490,601	3,255
221	EMMETT	4,786,714	2,133	6,302,686	2,808
231	GOODING	2,530,595	2,482	3,075,646	3,016
232	WENDELL	2,279,943	2,566	2,686,705	3,024
233	HAGERMAN	901,011	2,893	1,074,516	3,450
234	BLISS	677,946	3,894	800,371	4,597
241	GRANGEVILLE	6,296,651	3,303	7,131,138	3,741
242	COTTONWOOD	1,565,579	3,360	1,786,842	3,834
251	JEFFERSON CO.	7,837,550	2,146	10,090,197	2,763
252	RIRIE	1,660,442	2,581	1,888,718	2,936
253	W. JEFFERSON	1,962,163	2,701	2,495,738	3,436
261	JEROME	6,086,672	2,331	7,488,503	2,868
262	VALLEY	1,664,408	2,955	1,946,076	3,455
271	COEUR D'ALENE	16,568,125	2,615	19,541,896	3,084

EXPENDITURES PER A. D. A.

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES/ A.D.A.	EXPENDITURES (ALL FUNDS)	EXPENDITURES (ALL FUNDS)/ A.D.A.
272	LAKELAND	$5,033,758	$2,270	$6,160,388	2,778
273	POST FALLS	7,058,058	2,409	8,449,839	2,884
274	KOOTENAI	1,064,879	4,130	1,451,994	5,631
275	WORLEY	821,026	6,040	960,814	7,068
281	MOSCOW	9,276,973	3,702	10,760,317	4,294
282	GENESEE	1,077,990	3,768	1,195,335	4,178
283	KENDRICK	1,081,605	3,670	1,404,445	4,766
284	WHITEPINE	2,320,686	3,706	2,628,229	4,198
285	POTLATCH	2,148,186	3,653	2,429,844	4,132
291	SALMON	3,133,041	2,585	3,941,233	3,252
292	SO. LEMHI	630,924	5,759	698,317	6,374
302	NEZPERCE	866,174	5,164	941,467	5,613
304	KAMIAH	1,615,315	2,738	1,931,684	3,274
305	HIGHLAND	1,131,690	4,016	1,227,916	4,357
312	SHOSHONE	1,228,123	3,250	1,438,207	3,806
314	DIETRICH	619,204	4,120	713,599	4,748
316	RICHFIELD	680,195	3,560	776,834	4,065
321	MADISON	9,323,498	2,157	12,695,484	2,937
322	SUGAR-SALEM	3,707,730	2,558	4,577,377	3,158
331	MINIDOKA CO.	11,132,296	2,302	14,346,029	2,966
340	LEWISTON	14,272,380	3,304	15,625,173	3,617
341	LAPWAI	2,433,286	4,639	2,964,541	5,652
342	CULDESAC	751,026	4,899	814,700	5,315
343	TAMMANY	892,460	2,934	967,777	3,181
351	ONEIDA	2,422,349	2,456	3,124,228	3,167
363	MARSING	1,578,346	2,648	2,215,179	3,717
364	PLEASANT VALLEY	227,888	6,203	257,052	6,997
365	BRUNEAU GR-VIEW	1,803,367	3,582	2,246,476	4,462
370	HOMEDALE	2,436,651	2,568	3,746,610	3,948
371	PAYETTE	3,805,214	2,549	4,689,465	3,142
372	NEW PLYMOUTH	1,871,616	2,485	2,599,993	3,452
373	FRUITLAND	2,551,286	2,454	3,189,165	3,067
381	AMERICAN FALLS	5,326,614	3,443	6,166,462	3,986
382	ROCKLAND	754,990	4,500	860,796	5,131
383	ARBON ELEM.	161,264	8,287	164,425	8,449
391	KELLOGG	5,316,822	3,145	6,345,413	3,754
392	MULLAN	1,203,960	5,613	1,252,156	5,838
393	WALLACE	3,614,454	4,361	4,265,214	5,146
394	AVERY	429,192	7,806	457,530	8,322
401	TETON CO.	2,239,775	2,790	2,627,732	3,273
411	TWIN FALLS	13,857,298	2,181	17,704,614	2,787
412	BUHL	3,611,747	2,564	4,426,623	3,142
413	FILER	2,635,412	2,487	3,366,959	3,178
414	KIMBERLY	2,499,689	2,551	3,900,866	3,981
415	HANSEN	874,866	2,820	1,088,892	3,510
416	THREE CREEK	43,952	4,961	43,952	4,961
417	CASTLEFORD	876,702	3,093	1,128,456	3.981
418	MURTAUGH	868,462	3,128	1,037,517	3,737
421	McCALL-DONNELLY	3,375,156	3,701	3,747,637	4,110
422	CASCADE	995,795	3,305	1,340,703	4,450
431	WEISER	3,538,275	2,451	5,329,126	3,691
432	CAMBRIDGE	905,544	3,395	1,127,215	4,226
433	MIDVALE	558,220	5,595	603,806	6,052
	STATEWIDE	$553,003,361 (1)	$2,711	$676,352,902 (1)	$3,316

(1) Includes the employer's share of Social Security

CURRENT EXPENDITURES-ALL FUNDS

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE RETIREMENT	DISTRICT CURRENT EXPEND. (ALL FUNDS)	TOTAL CURR.EXP. (Col.1+2) /A.D.A.
001	BOISE	$4,366,073	$72,162,040	$3,611
002	MERIDIAN	1,974,577	35,489,061	2,750
003	KUNA	284,785	5,103,725	2,730
011	MEADOWS VALLEY	49,180	912,903	4,742
013	COUNCIL	78,880	1,490,671	4,135
021	MARSH VALLEY	260,188	4,852,580	3,242
025	POCATELLO	2,113,312	36,124,595	2,978
033	BEAR LAKE	245,426	4,872,720	3,210
041	ST. MARIES	238,139	4,278,571	3,724
042	W. BENEWAH	87,207	1,683,974	5,091
052	SNAKE RIVER	343,770	5,789,456	2,723
055	BLACKFOOT	763,417	12,863,093	3,218
058	ABERDEEN	140,380	2,600,551	3,609
059	FIRTH	159,471	2,697,166	3,010
060	SHELLEY	357,852	5,875,268	2,773
061	BLAINE CO.	477,478	8,201,781	4,035
071	GARDEN VALLEY	43,766	883,025	4,046
072	BASIN	33,330	787,747	4,197
073	HORSESHOE BEND	30,472	697,829	3,953
082	BONNER CO.	881,521	14,213,245	3,055
091	IDAHO FALLS	1,611,745	26,735,800	3,018
092	SWAN VALLEY	15,296	445,768	5,075
093	BONNEVILLE	1,012,956	19,133,007	2,886
101	BOUNDARY CO.	285,491	5,098,250	3,422
111	ARCO	119,240	2,422,085	3,487
121	CAMAS CO.	44,098	738,261	4,790
131	NAMPA	1,230,086	21,191,816	3,133
132	CALDWELL	658,312	11,345,217	2,958
133	WILDER	91,043	1,798,753	4,207
134	MIDDLETON	237,993	4,478,627	2,897
135	NOTUS	54,275	1,119,253	3,630
136	MELBA	89,622	1,592,360	3,279
137	PARMA	150,536	2,747,976	3,394
139	VALLIVUE	372,579	6,506,459	3,060
148	GRACE	110,088	2,049,603	3,164
149	NORTH GEM	47,167	936,632	4,182
150	SODA SPRINGS	164,095	3,719,409	3,210
151	CASSIA CO.	791,379	13,732,655	2,998
161	CLARK CO.	38,794	824,005	5,584
171	OROFINO	321,298	5,930,142	3,891
172	ELK RIVER	18,152	308,810	17,290
181	CHALLIS	115,730	2,094,118	3,522
182	MACKAY	56,013	1,168,954	3,914
191	PRAIRIE ELEM.	1,508	31,246	2,489
192	GLENNS FERRY	106,082	1,964,430	3,651
193	MOUNTAIN HOME	637,239	10,957,387	3,317
201	PRESTON	278,770	5,164,959	2,654
202	WEST SIDE	84,385	1,684,250	3,261
215	FREMONT CO.	417,378	8,203,611	3,305
221	EMMETT	314,801	5,881,651	2,761
231	GOODING	165,466	2,947,437	3,053
232	WENDELL	131,552	2,588,650	3,061
233	HAGERMAN	61,022	1,018,805	3,467
234	BLISS	37,982	787,728	4,743
241	GRANGEVILLE	370,766	6,964,578	3,848
242	COTTONWOOD	91,110	1,756,842	3,966
251	JEFFERSON CO.	488,241	9,757,063	2,805
252	RIRIE	105,340	1,886,036	3,095
253	W. JEFFERSON	121,743	2,419,010	3,498
261	JEROME	406,591	7,108,993	2,878
262	VALLEY	95,022	1,946,076	3,624

CURRENT EXPENDITURES-ALL FUNDS

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE RETIREMENT	DISTRICT CURRENT EXPEND. (ALL FUNDS)	TOTAL CURR.EXP. (Col.1+2) /A.D.A.
271	COEUR D' ALENE	$1,158,178	$18,029,138	3,028
272	LAKELAND	309,960	5,520,157	2,629
273	POST FALLS	436,637	8,092,130	2,911
274	KOOTENAI	67,040	1,209,453	4,950
275	WORLEY	50,901	960,814	7,443
281	MOSCOW	643,294	10,173,488	4,317
282	GENESEE	63,574	1,195,335	4,401
283	KENDRICK	66,423	1,231,873	4,406
284	WHITEPINE	145,286	2,524,344	4,264
285	POTLATCH	131,366	2,422,304	4,343
291	SALMON	209,892	3,814,705	3,321
292	SO. LEMHI	31,540	671,415	6,417
302	NEZPERCE	45,527	941,467	5,885
304	KAMIAH	96,657	1,896,684	3,378
305	HIGHLAND	62,093	1,226,868	4,574
312	SHOSHONE	82,022	1,406,891	3,940
314	DIETRICH	33,920	651,021	4,557
316	RICHFIELD	38,512	776,834	4,267
321	MADISON	586,310	10,663,153	2,603
322	SUGAR-SALEM	211,958	4,387,333	3,174
331	MINIDOKA CO.	735,371	13,561,012	2,956
340	LEWISTON	867,348	15,467,818	3,781
341	LAPWAI	156,524	2,849,331	5,731
342	CULDESAC	39,996	814,700	5,576
343	TAMMANY	40,897	967,777	3,316
351	ONEIDA	149,803	2,846,429	3,038
363	MARSING	96,732	2,107,983	3,700
364	PLEASANT VALLEY	5,244	257,052	7,139
365	BRUNEAU GR-VIEW	93,519	2,035,878	4,230
370	HOMEDALE	146,332	2,946,697	3,260
371	PAYETTE	243,467	4,414,077	3,120
372	NEW PLYMOUTH	127,555	2,387,804	3,340
373	FRUITLAND	165,730	2,958,449	3,005
381	AMERICAN FALLS	313,982	6,001,462	4,082
382	ROCKLAND	48,361	855,759	5,389
383	ARBON ELEM.	4,103	164,425	8,660
391	KELLOGG	351,195	6,229,610	3,893
392	MULLAN	70,918	1,252,156	6,169
393	WALLACE	242,539	4,092,148	5,229
394	AVERY	19,701	438,757	8,339
401	TETON CO.	149,468	2,596,732	3,421
411	TWIN FALLS	883,662	16,956,431	2,808
412	BUHL	205,557	4,081,849	3,043
413	FILER	173,105	3,235,118	3,217
414	KIMBERLY	168,691	2,943,140	3,176
415	HANSEN	54,808	995,504	3,386
416	THREE CREEK	1,655	43,952	5,148
417	CASTLEFORD	53,677	1,093,456	4,046
418	MURTAUGH	55,189	1,004,938	3,819
421	McCALL-DONNELLY	203,948	3,627,637	4,202
422	CASCADE	54,512	1,138,600	3,960
431	WEISER	230,852	4,274,531	3,120
432	CAMBRIDGE	52,581	1,064,830	4,190
433	MIDVALE	31,271	603,180	6,359
	STATEWIDE	$35,277,552 (1)	$624,871,342 (2)	$3,281

(1) Total includes COSSA $74,901 and Idaho High School Activity Association $13,059.

(2) Does not include Captial Outlay or Debt Principal.

STATE FOUNDATION PROGRAM

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE EDUCATIONAL ALLOWANCE	STATE EXCEPT. CHILD ANCILLARY ALLOWANCE	STATE TRANSPORTATION ALLOWANCE	TOTAL FOUNDATION SUPPORT
001	BOISE	$25,191,942	$3,640,678	$1,497,189	$30,329,809
002	MERIDIAN	20,044,593	1,452,004	1,081,225	22,577,821
003	KUNA	3,164,680	217,043	228,753	3,610,476
011	MEADOWS VALLEY	394,940	25,795	39,628	460,363
013	COUNCIL	720,904	60,568	98,801	880,273
021	MARSH VALLEY	2,794,585	246,050	207,437	3,248,072
025	POCATELLO	19,202,114	1,713,752	692,396	21,608,262
033	BEAR LAKE	2,587,914	187,754	231,461	3,007,129
041	ST. MARIES	1,942,545	317,258	214,630	2,474,433
042	W. BENEWAH	718,206	45,840	85,064	849,110
052	SNAKE RIVER	3,541,543	240,752	277,563	4,059,859
055	BLACKFOOT	6,764,003	598,730	596,920	7,959,654
058	ABERDEEN	1,203,103	71,091	114,365	1,388,558
059	FIRTH	1,651,535	111,859	110,496	1,873,890
060	SHELLEY	3,558,126	228,845	200,382	3,987,353
061	BLAINE CO.	493,631	279,285	304,435	1,077,351
071	GARDEN VALLEY	378,332	15,520	68,950	462,802
072	BASIN	197,986	32,118	58,024	288,128
073	HORSESHOE BEND	288,548	15,520	70,013	374,081
082	BONNER CO.	5,689,613	661,659	748,808	7,100,080
091	IDAHO FALLS	13,788,682	1,706,725	732,754	16,228,162
092	SWAN VALLEY	172,051	0	34,176	206,227
093	BONNEVILLE	10,853,358	916,654	586,825	12,356,837
101	BOUNDARY CO.	2,377,480	255,163	300,473	2,933,116
111	ARCO	1,345,006	94,764	119,984	1,559,754
121	CAMAS CO.	393,563	19,840	39,055	452,458
131	NAMPA	11,025,488	1,354,055	606,447	12,985,990
132	CALDWELL	5,979,348	476,576	375,388	6,831,312
133	WILDER	899,316	5,162	42,540	947,017
134	MIDDLETON	2,768,768	175,965	237,130	3,181,862
135	NOTUS	701,388	25,394	35,758	762,540
136	MELBA	925,560	47,541	91,709	1,064,810
137	PARMA	1,427,697	50,505	114,323	1,592,524
139	VALLIVUE	2,851,412	288,455	327,937	3,467,804
148	GRACE	1,255,860	57,637	121,545	1,435,042
149	NORTH GEM	416,651	0	34,535	451,186
150	SODA SPRINGS	1,539,330	149,781	115,592	1,804,703
151	CASSIA CO.	7,355,092	417,634	518,676	8,291,402
161	CLARK CO.	368,984	0	41,709	410,693
171	OROFINO	2,732,235	264,139	277,004	3,273,378
172	ELK RIVER	159,459	0	4,233	163,692
181	CHALLIS	823,463	59,018	133,663	1,016,144
182	MACKAY	669,724	55,511	55,650	780,885
191	PRAIRIE ELEM.	34,706	0	0	34,706
192	GLENNS FERRY	907,788	55,342	102,049	1,065,179
193	MOUNTAIN HOME	5,199,862	502,913	378,372	6,081,147
201	PRESTON	3,176,304	236,929	226,126	3,639,359
202	WEST SIDE	1,051,817	38,398	83,292	1,173,507
215	FREMONT CO.	4,318,485	470,241	262,273	5,050,999
221	EMMETT	3,258,598	168,331	262,418	3,689,347
231	GOODING	1,701,617	137,654	118,798	1,958,069
232	WENDELL	1,518,648	99,413	136,684	1,754,745
233	HAGERMAN	568,471	19,189	52,028	639,688
234	BLISS	442,064	16,640	31,677	490,381
241	GRANGEVILLE	3,223,607	282,352	253,850	3,759,809
242	COTTONWOOD	892,830	69,440	104,808	1,067,078
251	JEFFERSON CO.	5,696,553	345,166	373,571	6,415,290
252	RIRIE	1,259,292	90,821	84,297	1,434,410
253	W. JEFFERSON	1,324,436	43,529	137,792	1,505,757
261	JEROME	3,731,280	371,754	343,347	4,446,381
262	VALLEY	1,026,365	36,334	130,181	1,192,880
271	COEUR D'ALENE	7,458,113	925,567	661,654	9,045,334

STATE FOUNDATION PROGRAM

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE EDUCATIONAL ALLOWANCE	STATE EXCEPT. CHILD ANCILLARY ALLOWANCE	STATE TRANSPORTATION ALLOWANCE	TOTAL FOUNDATION SUPPORT
272	LAKELAND	$3,031,158	$227,154	$261,215	$3,519,527
273	POST FALLS	4,257,537	387,476	286,470	4,931,483
274	KOOTENAI	414,220	31,768	89,458	535,446
275	WORLEY	286,481	14,160	29,779	330,420
281	MOSCOW	3,229,969	525,407	243,329	3,998,705
282	GENESEE	466,330	39,901	68,482	574,713
283	KENDRICK	598,977	56,620	62,948	718,544
284	WHITEPINE	1,329,399	104,651	110,527	1,544,577
285	POTLATCH	1,073,463	112,468	90,367	1,276,298
291	SALMON	1,800,288	166,832	104,716	2,071,836
292	SO. LEMHI	404,165	15,889	33,364	453,418
302	NEZPERCE	315,495	37,419	32,576	385,490
304	KAMIAH	1,127,818	61,132	81,317	1,270,267
305	HIGHLAND	470,926	39,630	122,227	632,783
312	SHOSHONE	699,265	33,320	84,694	817,279
314	DIETRICH	442,348	7,998	13,714	464,061
316	RICHFIELD	453,243	12,700	26,236	492,179
321	MADISON	6,671,464	442,730	319,836	7,434,029
322	SUGAR-SALEM	2,476,149	143,376	187,607	2,807,132
331	MINIDOKA CO.	7,205,053	574,259	566,799	8,346,111
340	LEWISTON	4,782,769	720,187	253,199	5,756,155
341	LAPWAI	1,032,166	103,741	101,971	1,237,878
342	CULDESAC	398,989	23,399	32,853	455,241
343	TAMMANY	419,684	24,794	43,669	488,147
351	ONEIDA	1,657,037	87,125	96,490	1,840,652
363	MARSING	1,150,853	44,789	71,902	1,267,544
364	PLEASANT VALLEY	101,535	0	13,847	115,382
365	BRUNEAU GR-VIEW	990,621	14,687	93,401	1,098,709
370	HOMEDALE	1,656,044	254,548	85,911	1,996,503
371	PAYETTE	2,479,801	296,897	74,893	2,851,591
372	NEW PLYMOUTH	1,300,933	59,778	79,969	1,440,680
373	FRUITLAND	1,697,648	100,434	78,212	1,876,294
381	AMERICAN FALLS	1,640,879	267,480	358,966	2,267,325
382	ROCKLAND	441,511	32,271	11,853	485,635
383	ARBON ELEM.	30,371	0	29,571	59,942
391	KELLOGG	2,856,967	267,122	289,078	3,413,168
392	MULLAN	468,348	41,508	13,837	523,693
393	WALLACE	1,287,412	209,084	173,840	1,670,336
394	AVERY	66,105	0	37,165	103,270
401	TETON CO.	1,293,793	107,917	134,632	1,536,341
411	TWIN FALLS	9,114,659	641,399	476,517	10,232,575
412	BUHL	2,154,248	151,499	210,034	2,515,781
413	FILER	1,708,851	121,101	192,331	2,022,283
414	KIMBERLY	1,724,092	92,382	49,398	1,865,871
415	HANSEN	597,371	21,799	23,345	642,516
416	THREE CREEK	19,081	0	3,312	22,393
417	CASTLEFORD	530,905	28,739	63,235	622,880
418	MURTAUGH	539,243	26,750	29,490	595,483
421	McCALL-DONNELLY	553,327	154,520	132,307	840,154
422	CASCADE	300,192	35,196	26,418	361,806
431	WEISER	2,234,222	146,572	122,811	2,503,605
432	CAMBRIDGE	494,275	29,697	51,829	575,801
433	MIDVALE	256,478	16,686	27,939	301,104
	STATEWIDE	$300,883,751	$27,649,642	$21,916,749	$350,450,142

OTHER STATE SUPPORT

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER & NAME	ONE-TIME SUPPORT ON ENROLLMENT	MENTOR GRANT	SOCIAL SECURITY TAX REIMBURSEMENT	RETIREMENT	TOTAL FOUNDATION SUPPORT	TOTAL STATE FUNDING
001 BOISE	$628,575	$26,615	$3,696,216	$4,366,073	$30,329,809	$39,047,288
002 MERIDIAN	397,854	30,501	1,875,512	1,974,577	22,577,821	26,856,265
003 KUNA	58,330	10,350	256,340	284,785	3,610,476	4,220,282
011 MEADOWS VALLEY	6,068	0	35,718	49,180	460,363	551,329
013 COUNCIL	10,989	2,957	72,258	78,880	880,273	1,045,357
021 MARSH VALLEY	46,167	3,445	231,224	260,188	3,248,072	3,789,096
025 POCATELLO	376,882	26,822	1,982,026	2,113,312	21,608,262	26,107,304
033 BEAR LAKE	46,195	3,697	220,791	245,426	3,007,129	3,523,238
041 ST. MARIES	35,876	5,914	209,430	238,139	2,474,433	2,963,793
042 W. BENEWAH	10,095	1,479	75,086	87,207	849,110	1,022,976
052 SNAKE RIVER	65,852	3,697	323,767	343,770	4,059,859	4,796,945
055 BLACKFOOT	125,497	11,090	605,174	763,417	7,959,654	9,464,831
058 ABERDEEN	22,622	1,479	120,627	140,380	1,388,558	1,673,666
059 FIRTH	28,019	1,479	141,166	159,471	1,873,890	2,204,025
060 SHELLEY	65,237	1,848	286,203	357,852	3,987,353	4,698,494
061 BLAINE CO.	63,503	7,393	395,222	477,478	1,077,351	2,020,947
071 GARDEN VALLEY	6,935	2,957	38,082	43,766	462,802	554,542
072 BASIN	5,648	0	30,243	33,330	288,128	357,349
073 HORSESHOE BEND	5,201	0	30,131	30,472	374,081	439,886
082 BONNER CO.	146,860	13,308	734,124	881,521	7,100,080	8,875,893
091 IDAHO FALLS	271,882	25,876	1,262,115	1,611,745	16,228,162	19,399,780
092 SWAN VALLEY	2,629	0	16,188	15,296	206,227	240,339
093 BONNEVILLE	204,995	14,047	812,398	1,012,956	12,356,837	14,401,233
101 BOUNDARY CO.	45,635	4,953	247,849	285,491	2,933,116	3,517,045
111 ARCO	21,447	1,479	110,277	119,240	1,559,754	1,812,197
121 CAMAS CO.	4,838	0	39,081	44,098	452,458	540,474
131 NAMPA	215,649	22,179	1,067,613	1,230,086	12,985,990	15,521,517
132 CALDWELL	119,569	7,393	554,714	658,312	6,831,312	8,171,301
133 WILDER	13,590	0	79,259	91,043	947,017	1,130,909
134 MIDDLETON	48,515	5,730	209,301	237,993	3,181,862	3,683,401
135 NOTUS	9,423	2,218	49,768	54,275	762,540	878,223
136 MELBA	14,708	0	71,438	89,622	1,064,810	1,240,578
137 PARMA	25,250	2,218	128,606	150,536	1,592,524	1,899,135
139 VALLIVUE	66,104	5,175	314,464	372,579	3,467,804	4,226,127
148 GRACE	19,658	0	115,728	110,088	1,435,042	1,680,516
149 NORTH GEM	7,186	3,327	38,718	47,167	451,186	547,585
150 SODA SPRINGS	35,736	4,806	149,348	164,095	1,804,703	2,158,687
151 CASSIA CO.	142,442	10,350	724,189	791,379	8,291,402	9,959,762
161 CLARK CO.	4,866	739	34,472	38,794	410,693	489,564
171 OROFINO	46,838	2,639	314,876	321,298	3,273,378	3,959,029
172 ELK RIVER	587	0	14,009	18,152	163,692	196,440
181 CHALLIS	18,819	1,109	99,471	115,730	1,016,144	1,251,273
182 MACKAY	9,340	739	53,069	56,013	780,885	900,046
191 PRAIRIE ELEM.	391	0	1,383	1,508	34,706	37,989
192 GLENNS FERRY	17,477	3,697	91,495	106,082	1,065,179	1,283,929
193 MOUNTAIN HOME	103,071	6,654	579,253	637,239	6,081,147	7,407,363
201 PRESTON	60,344	5,914	253,760	278,770	3,639,359	4,238,147
202 WEST SIDE	15,743	2,957	69,397	84,385	1,173,507	1,345,989
215 FREMONT CO.	76,087	8,132	367,540	417,378	5,050,999	5,920,136
221 EMMETT	64,622	2,218	289,588	314,801	3,689,347	4,360,575
231 GOODING	30,032	2,706	140,164	165,466	1,958,069	2,296,437
232 WENDELL	25,977	0	115,255	131,552	1,754,745	2,027,529
233 HAGERMAN	9,088	0	50,717	61,022	639,688	760,515
234 BLISS	5,061	739	34,922	37,982	490,381	569,086
241 GRANGEVILLE	55,758	2,218	365,622	370,766	3,759,809	4,554,172
242 COTTONWOOD	13,422	3,697	88,505	91,110	1,067,078	1,263,811
251 JEFFERSON CO.	107,181	11,829	464,914	488,241	6,415,290	7,487,456
252 RIRIE	18,232	2,218	91,797	105,340	1,434,410	1,651,997
253 W. JEFFERSON	$21,531	4,436	113,697	121,743	1,505,757	1,767,164
261 JEROME	75,416	2,588	334,139	406,591	4,446,381	5,265,115
262 VALLEY	16,218	0	77,425	95,022	1,192,880	1,381,545
271 COEUR D'ALENE	188,385	8,132	952,824	1,158,178	9,045,334	11,352,854

OTHER STATE SUPPORT

July 1, 1989 - June 30, 1990

115 School Districts

SCHOOL DISTRICT NUMBER & NAME	ONE-TIME SUPPORT ON ENROLLMENT	MENTOR GRANT	SOCIAL SECURITY TAX REIMBURSEMENT	RETIREMENT	TOTAL FOUNDATION SUPPORT	TOTAL STATE FUNDING
272 LAKELAND	$66,300	$3,697	$286,477	$309,960	$3,519,527	$4,185,960
273 POST FALLS	86,685	3,327	418,634	436,637	4,931,483	5,876,766
274 KOOTENAI	7,774	1,922	62,475	67,040	535,446	674,657
275 WORLEY	4,138	739	46,133	50,901	330,420	432,332
281 MOSCOW	73,598	4,066	522,436	643,294	3,998,705	5,242,099
282 GENESEE	8,473	0	63,176	63,574	574,713	709,935
283 KENDRICK	8,585	0	65,156	66,423	718,544	858,709
284 WHITEPINE	18,176	0	138,675	145,286	1,544,577	1,846,714
285 POTLATCH	17,309	0	102,967	131,366	1,276,298	1,527,939
291 SALMON	36,352	739	193,648	209,892	2,071,836	2,512,466
292 SO. LEMHI	3,132	2,772	30,830	31,540	453,418	521,693
302 NEZPERCE	4,222	739	39,832	45,527	385,490	475,810
304 KAMIAH	16,442	739	85,832	96,657	1,270,267	1,469,937
305 HIGHLAND	8,361	0	52,971	62,093	632,783	756,207
312 SHOSHONE	10,542	1,109	66,650	82,022	817,279	977,601
314 DIETRICH	4,222	2,957	31,934	33,920	464,061	537,094
316 RICHFIELD	5,341	0	31,161	38,512	492,179	567,193
321 MADISON	121,247	8,997	532,684	586,310	7,434,029	8,683,267
322 SUGAR-SALEM	41,944	7,881	196,661	211,958	2,807,132	3,265,576
331 MINIDOKA CO.	144,064	14,786	652,694	735,371	8,346,111	9,893,027
340 LEWISTON	127,231	10,350	774,985	867,348	5,756,155	7,536,069
341 LAPWAI	15,771	4,066	140,116	156,524	1,237,878	1,554,355
342 CULDESAC	4,474	2,218	35,854	39,996	455,241	537,783
343 TAMMANY	8,724	0	38,149	40,897	488,147	575,917
351 ONEIDA	28,438	739	126,148	149,803	1,840,652	2,145,780
363 MARSING	17,924	1,479	86,470	96,732	1,267,544	1,470,148
364 PLEASANT VALLEY	1,091	0	5,028	5,244	115,382	126,745
365 BRUNEAU GR-VIEW	15,407	4,436	80,406	93,519	1,098,709	1,292,477
370 HOMEDALE	28,270	2,218	124,582	146,332	1,996,503	2,297,904
371 PAYETTE	43,902	7,948	217,567	243,467	2,851,591	3,364,475
372 NEW PLYMOUTH	22,426	5,914	114,240	127,555	1,440,680	1,710,816
373 FRUITLAND	30,312	2,218	149,562	165,730	1,876,294	2,224,116
381 AMERICAN FALLS	45,272	7,393	268,941	313,982	2,267,325	2,902,913
382 ROCKLAND	4,754	0	40,[illegible]71	48,361	485,635	579,021
383 ARBON ELEM.	559	1,479	[illegible]40	4,103	59,942	70,823
391 KELLOGG	49,662	2,957	320,564	351,195	3,413,168	4,137,545
392 MULLAN	6,180	1,479	62,768	70,918	523,693	665,037
393 WALLACE	24,244	2,514	218,168	242,539	1,670,336	2,157,800
394 AVERY	1,734	0	16,552	19,701	103,270	141,256
401 TETON CO.	23,293	3,697	129,050	149,468	1,536,341	1,841,849
411 TWIN FALLS	189,895	14,417	782,814	883,662	10,232,575	12,103,363
412 BUHL	42,839	4,436	178,388	205,557	2,515,781	2,947,001
413 FILER	30,955	5,175	141,730	173,105	2,022,283	2,373,248
414 KIMBERLY	28,354	2,957	143,027	168,691	1,865,871	2,208,900
415 HANSEN	8,836	4,436	47,953	54,808	642,516	758,549
416 THREE CREEK	252	0	1,779	1,655	22,393	26,079
417 CASTLEFORD	7,830	1,479	47,073	53,677	622,880	732,938
418 MURTAUGH	8,193	2,218	45,941	55,189	595,483	707,025
421 McCALL-DONNELLY	27,683	1,479	192,880	203,948	840,154	1,266,144
422 CASCADE	9,032	2,957	52,382	54,512	361,806	480,689
431 WEISER	42,727	5,175	216,596	230,852	2,503,605	2,998,956
432 CAMBRIDGE	7,718	444	48,137	52,581	575,801	684,680
433 MIDVALE	2,964	1,109	28,029	31,271	301,104	364,477
STATEWIDE	$6,000,000	$500,000	$30,850,605	$35,189,592	$350,450,142	$422,990,339
Id. H.S. Activity Ass.				13,059		
COSSA			64,583	74,901		
			$30,915,187	$35,277,552		

AVERAGE DAILY ATTENDANCE

July 1, 1989 - June 30, 1990

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER AND NAME	FULL TERM A. D. A.
1	001 BOISE	21,194.81
2	002 MERIDIAN	13,625.01
3	025 POCATELLO	12,839.65
4	091 IDAHO FALLS	9,393.88
5	131 NAMPA	7,156.60
6	093 BONNEVILLE	6,981.06
7	411 TWIN FALLS	6,352.27
8	271 COEUR D'ALENE	6,335.75
9	082 BONNER CO.	4,940.27
10	151 CASSIA CO.	4,844.37
11	331 MINIDOKA CO.	4,836.65
12	321 MADISON	4,322.50
13	340 LEWISTON	4,320.19
14	055 BLACKFOOT	4,235.06
15	132 CALDWELL	4,057.36
16	251 JEFFERSON CO.	3,651.99
17	193 MOUNTAIN HOME	3,495.94
18	273 POST FALLS	2,930.02
19	261 JEROME	2,611.28
20	215 FREMONT CO.	2,608.14
21	281 MOSCOW	2,505.67
22	052 SNAKE RIVER	2,252.62
23	139 VALLIVUE	2,248.39
24	060 SHELLEY	2,248.13
25	221 EMMETT	2,244.23
26	272 LAKELAND	2,217.86
27	061 BLAINE CO.	2,151.25
28	201 PRESTON	2,051.22
29	003 KUNA	1,973.73
30	241 GRANGEVILLE	1,906.20
31	391 KELLOGG	1,690.44
32	134 MIDDLETON	1,628.24
33	171 OROFINO	1,606.63
34	033 BEAR LAKE	1,594.35
35	021 MARSH VALLEY	1,576.93
36	101 BOUNDARY CO.	1,573.50
37	381 AMERICAN FALLS	1,547.15
38	371 PAYETTE	1,492.73
39	322 SUGAR-SALEM	1,449.27
40	431 WEISER	1,443.85
41	412 BUHL	1,408.87
42	041 ST. MARIES	1,212.91
43	291 SALMON	1,212.03
44	150 SODA SPRINGS	1,209.88
45	413 FILER	1,059.56
46	373 FRUITLAND	1,039.76
47	231 GOODING	1,019.66
48	351 ONEIDA	986.34
49	414 KIMBERLY	979.94
50	059 FIRTH	949.09
51	370 HOMEDALE	948.87
52	421 McCALL-DONNELLY	911.89
53	232 WENDELL	888.52
54	137 PARMA	853.99
55	393 WALLACE	828.90
56	401 TETON CO.	802.73
57	058 ABERDEEN	759.37
58	372 NEW PLYMOUTH	753.19
59	111 ARCO	728.83
60	253 W. JEFFERSON	726.34
61	148 GRACE	682.48
62	252 RIRIE	643.40
63	181 CHALLIS	627.41
64	284 WHITEPINE	626.12
65	363 MARSING	595.94
66	304 KAMIAH	590.05
67	285 POTLATCH	588.01
68	192 GLENNS FERRY	567.10
69	262 VALLEY	563.27
70	202 WEST SIDE	542.31
71	341 LAPWAI	524.48
72	136 MELBA	512.92
73	365 BRUNEAU GR-VIEW	503.46
74	242 COTTONWOOD	466.00
75	133 WILDER	449.20
76	013 COUNCIL	379.54
77	312 SHOSHONE	377.91
78	042 W. BENEWAH	347.89
79	135 NOTUS	323.29
80	182 MACKAY	312.97
81	233 HAGERMAN	311.45
82	415 HANSEN	310.21
83	343 TAMMANY	304.21
84	422 CASCADE	301.26
85	283 KENDRICK	294.69
86	282 GENESEE	286.07
87	417 CASTLEFORD	283.49
88	305 HIGHLAND	281.81
89	418 MURTAUGH	277.62
90	432 CAMBRIDGE	266.71
91	274 KOOTENAI	257.86
92	149 NORTH GEM	235.23
93	071 GARDEN VALLEY	229.04
94	392 MULLAN	214.48
95	011 MEADOWS VALLEY	202.88
96	072 BASIN	195.62
97	316 RICHFIELD	191.09
98	073 HORSESHOE BEND	184.24
99	234 BLISS	174.10
100	382 ROCKLAND	167.78
101	302 NEZPERCE	167.72
102	121 CAMAS CO.	163.32
103	161 CLARK CO.	154.52
104	342 CULDESAC	153.29
105	314 DIETRICH	150.31
106	275 WORLEY	135.93
107	292 SO. LEMHI	109.55
108	433 MIDVALE	99.77
109	092 SWAN VALLEY	90.85
110	394 AVERY	54.98
111	364 PLEASANT VALLEY	36.74
112	383 ARBON ELEM.	19.46
113	172 ELK RIVER	18.91
114	191 PRAIRIE ELEM.	13.16
115	416 THREE CREEK	8.86
	TOTAL	203,986.82

GENERAL M & O FUND EXPENDITURES

July 1, 1989 - June 30, 1990

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NAME	SCHOOL DISTRICT NUMBER	GENERAL FUND EXPENDITURES/ A.D.A.
1	ELK RIVER	172	$15,556
2	ARBON ELEM.	383	8,287
3	AVERY	394	7,806
4	PLEASANT VALLEY	364	6,203
5	WORLEY	275	6,040
6	SO. LEMHI	292	5,759
7	MULLAN	392	5,613
8	MIDVALE	433	5,595
9	OROFINO	171	5,174
10	NEZPERCE	302	5,164
11	CLARK CO.	161	5,057
12	THREE CREEK	416	4,961
13	CULDESAC	342	4,899
14	LAPWAI	341	4,639
15	SWAN VALLEY	092	4,543
16	ROCKLAND	382	4,500
17	WALLACE	393	4,361
18	W. BENEWAH	042	4,312
19	CAMAS CO.	121	4,188
20	KOOTENAI	274	4,130
21	DIETRICH	314	4,120
22	HIGHLAND	305	4,016
23	MEADOWS VALLEY	011	3,940
24	BLISS	234	3,894
25	BASIN	072	3,841
26	GENESEE	282	3,768
27	WHITEPINE	284	3,706
28	MOSCOW	281	3,702
29	McCALL-DONNELLY	421	3,701
30	KENDRICK	283	3,670
31	POTLATCH	285	3,653
32	BLAINE CO.	061	3,600
33	BRUNEAU GR-VIEW	365	3,582
34	RICHFIELD	316	3,560
35	GARDEN VALLEY	071	3,531
36	NORTH GEM	149	3,458
37	AMERICAN FALLS	381	3,443
38	COUNCIL	013	3,437
39	CAMBRIDGE	432	3,395
40	COTTONWOOD	242	3,360
41	CASCADE	422	3,305
42	LEWISTON	340	3,304
43	GRANGEVILLE	241	3,303
44	HORSESHOE BEND	073	3,284
45	BOISE	001	3,279
46	SHOSHONE	312	3,250
47	KELLOGG	391	3,145
48	ST. MARIES	041	3,131
49	MURTAUGH	418	3,128
50	MACKAY	182	3,117
51	CASTLEFORD	417	3,093
52	WEST SIDE	202	3,069
53	WILDER	133	3,019
54	ARCO	111	2,993
55	NOTUS	135	2,977
56	VALLEY	262	2,955
57	TAMMANY	343	2,934
58	GLENNS FERRY	192	2,932
59	CHALLIS	181	$2,924
60	HAGERMAN	233	2,893
61	ABERDEEN	058	2,858
62	HANSEN	415	2,820
63	BOUNDARY CO.	101	2,795
64	TETON CO.	401	2,790
65	MOUNTAIN HOME	193	2,776
66	MELBA	136	2,743
67	MARSH VALLEY	021	2,738
68	KAMIAH	304	2,738
69	FREMONT CO.	215	2,725
70	W. JEFFERSON	253	2,701
71	GRACE	148	2,689
72	BLACKFOOT	055	2,684
73	PARMA	137	2,662
74	MARSING	363	2,648
75	COEUR D'ALENE	271	2,615
76	SODA SPRINGS	150	2,600
77	BEAR LAKE	033	2,594
78	SALMON	291	2,585
79	RIRIE	252	2,581
80	HOMEDALE	370	2,568
81	WENDELL	232	2,566
82	BONNER CO.	081	2,564
83	BUHL	412	2,564
84	IDAHO FALLS	091	2,564
85	SUGAR-SALEM	322	2,558
86	KIMBERLY	414	2,551
87	PAYETTE	371	2,549
88	NAMPA	131	2,526
89	VALLIVUE	139	2,509
90	FIRTH	059	2,507
91	CASSIA CO.	151	2,488
92	FILER	413	2,487
93	NEW PLYMOUTH	372	2,485
94	GOODING	231	2,482
95	ONEIDA	351	2,456
96	FRUITLAND	373	2,454
97	WEISER	431	2,451
98	CALDWELL	132	2,426
99	POST FALLS	273	2,409
100	POCATELLO	025	2,390
101	PRAIRIE ELEM.	191	2,374
102	MIDDLETON	134	2,359
103	JEROME	261	2,331
104	KUNA	003	2,317
105	SHELLEY	060	2,312
106	MINIDOKA CO.	331	2,302
107	PRESTON	201	2,292
108	BONNEVILLE	093	2,288
109	LAKELAND	272	2,270
110	MERIDIAN	002	2,217
111	SNAKE RIVER	052	2,196
112	TWIN FALLS	411	2,181
113	MADISON	321	2,157
114	JEFFERSON CO.	251	2,146
115	EMMETT	221	2,133
	Statewide Average		$2,711

1989-1990 MARKET VALUE/UNIT

July 1, 1989 - June 30, 1990

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER AND NAME	MARKET VALUE PER UNIT
1	364 PLEASANT VALLEY	$17,725,258
2	172 ELK RIVER	13,774,439
3	383 ARBON ELEM.	10,196,472
4	061 BLAINE CO.	9,769,493
5	421 McCALL-DONNELLY	7,730,561
6	394 AVERY	7,431,808
7	422 CASCADE	6,595,320
8	072 BASIN	5,906,508
9	416 THREE CREEK	5,822,257
10	092 SWAN VALLEY	5,505,654
11	381 AMERICAN FALLS	5,052,974
12	275 WORLEY	4,698,940
13	181 CHALLIS	4,668,737
14	150 SODA SPRINGS	4,580,245
15	340 LEWISTON	4,569,612
16	433 MIDVALE	4,551,505
17	071 GARDEN VALLEY	4,456,010
18	302 NEZPERCE	4,397,498
19	082 BONNER CO.	4,308,170
20	274 KOOTENAI	4,071,753
21	271 COEUR D'ALENE	3,911,147
22	282 GENESEE	3,874,912
23	305 HIGHLAND	3,691,235
24	001 BOISE	3,666,258
25	365 BRUNEAU GR-VIEW	3,626,193
26	073 HORSESHOE BEND	3,547,868
27	011 MEADOWS VALLEY	3,414,384
28	149 NORTH GEM	3,372,248
29	161 CLARK CO.	3,321,568
30	139 VALLIVUE	3,231,529
31	343 TAMMANY	3,177,774
32	432 CAMBRIDGE	3,161,990
33	281 MOSCOW	3,099,181
34	192 GLENNS FERRY	3,090,366
35	191 PRAIRIE ELEM.	2,997,506
36	401 TETON CO.	2,824,135
37	393 WALLACE	2,805,049
38	272 LAKELAND	2,737,859
39	121 CAMAS CO.	2,569,993
40	291 SALMON	2,526,534
41	101 BOUNDARY CO.	2,460,870
42	241 GRANGEVILLE	2,459,577
43	285 POTLATCH	2,455,793
44	283 KENDRICK	2,445,798
45	058 ABERDEEN	2,429,315
46	417 CASTLEFORD	2,392,961
47	415 HANSEN	2,386,257
48	042 W. BENEWAH	2,383,700
49	412 BUHL	2,382,319
50	013 COUNCIL	2,305,678
51	041 ST. MARIES	2,290,559
52	171 OROFINO	2,277,589
53	233 HAGERMAN	2,271,117
54	312 SHOSHONE	2,186,533
55	261 JEROME	2,144,615
56	342 CULDESAC	2,134,000
57	242 COTTONWOOD	2,131,231
58	136 MELBA	2,129,208
59	411 TWIN FALLS	$2,107,141
60	262 VALLEY	2,101,074
61	091 IDAHO FALLS	2,081,844
62	418 MURTAUGH	2,062,197
63	431 WEISER	2,047,375
64	221 EMMETT	2,045,954
65	413 FILER	2,045,892
66	151 CASSIA CO.	2,019,045
67	292 SO. LEMHI	2,018,169
68	132 CALDWELL	2,011,749
69	273 POST FALLS	1,998,340
70	033 BEAR LAKE	1,992,778
71	215 FREMONT CO.	1,951,120
72	382 ROCKLAND	1,926,831
73	373 FRUITLAND	1,892,688
74	253 W. JEFFERSON	1,864,496
75	111 ARCO	1,848,732
76	351 ONEIDA	1,843,491
77	148 GRACE	1,831,446
78	131 NAMPA	1,808,515
79	137 PARMA	1,806,956
80	002 MERIDIAN	1,791,660
81	331 MINIDOKA CO.	1,772,635
82	392 MULLAN	1,754,054
83	284 WHITEPINE	1,744,342
84	234 BLISS	1,734,296
85	391 KELLOGG	1,721,672
86	193 MOUNTAIN HOME	1,706,435
87	021 MARSH VALLEY	1,702,780
88	341 LAPWAI	1,696,916
89	231 GOODING	1,691,699
90	025 POCATELLO	1,667,318
91	372 NEW PLYMOUTH	1,580,599
92	182 MACKAY	1,518,901
93	304 KAMIAH	1,518,660
94	371 PAYETTE	1,508,537
95	316 RICHFIELD	1,487,300
96	059 FIRTH	1,467,675
97	201 PRESTON	1,464,697
98	232 WENDELL	1,464,474
99	133 WILDER	1,462,341
100	202 WEST SIDE	1,433,553
101	370 HOMEDALE	1,402,230
102	363 MARSING	1,377,978
103	321 MADISON	1,368,229
104	003 KUNA	1,346,498
105	135 NOTUS	1,297,966
106	055 BLACKFOOT	1,284,287
107	093 BONNEVILLE	1,280,559
108	052 SNAKE RIVER	1,269,695
109	134 MIDDLETON	1,256,532
110	414 KIMBERLY	1,238,269
111	252 RIRIE	1,206,690
112	251 JEFFERSON CO.	1,194,734
113	322 SUGAR-SALEM	1,139,279
114	060 SHELLEY	1,135,999
115	314 DIETRICH	1,058,837
	Statewide Average	$2,443,196

1989 - 1990 MARKET VALUE/ A.D.A.

July 1, 1989 - June 30, 1990

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER AND NAME	MARKET VALUE PER A.D.A.
1	172 ELK RIVER	$1,092,631
2	364 PLEASANT VALLEY	1,013,148
3	383 ARBON ELEM.	943,147
4	394 AVERY	743,451
5	416 THREE CREEK	722,854
6	433 MIDVALE	542,878
7	061 BLAINE CO.	523,613
8	275 WORLEY	470,136
9	422 CASCADE	444,417
10	421 McCALL-DONNELLY	423,028
11	302 NEZPERCE	374,936
12	072 BASIN	350,248
13	071 GARDEN VALLEY	336,574
14	092 SWAN VALLEY	321,188
15	161 CLARK CO.	309,543
16	191 PRAIRIE ELEM.	296,106
17	181 CHALLIS	292,443
18	274 KOOTENAI	282,651
19	381 AMERICAN FALLS	267,811
20	282 GENESEE	265,488
21	011 MEADOWS VALLEY	262,541
22	305 HIGHLAND	252,797
23	149 NORTH GEM	249,446
24	292 SO. LEMHI	248,702
25	150 SODA SPRINGS	231,306
26	432 CAMBRIDGE	224,070
27	073 HORSESHOE BEND	223,379
28	082 BONNER CO.	221,850
29	121 CAMAS CO.	220,303
30	340 LEWISTON	220,114
31	365 BRUNEAU GR-VIEW	205,273
32	271 COEUR D'ALENE	194,145
33	342 CULDESAC	187,938
34	192 GLENNS FERRY	187,460
35	001 BOISE	176,871
36	283 KENDRICK	174,291
37	042 W. BENEWAH	171,297
38	382 ROCKLAND	167,670
39	401 TETON CO.	165,002
40	343 TAMMANY	160,868
41	415 HANSEN	160,002
42	393 WALLACE	159,389
43	139 VALLIVUE	158,099
44	417 CASTLEFORD	156,160
45	281 MOSCOW	151,269
46	013 COUNCIL	148,836
47	241 GRANGEVILLE	146,062
48	285 POTLATCH	144,505
49	233 HAGERMAN	141,466
50	234 BLISS	141,453
51	242 COTTONWOOD	138,118
52	312 SHOSHONE	137,703
53	272 LAKELAND	135,791
54	058 ABERDEEN	134,683
55	418 MURTAUGH	134,449
56	171 OROFINO	132,689
57	291 SALMON	132,369
58	101 BOUNDARY CO.	130,590
59	136 MELBA	$129,931
60	262 VALLEY	129,063
61	041 ST. MARIES	126,339
62	412 BUHL	125,637
63	392 MULLAN	124,308
64	284 WHITEPINE	120,075
65	111 ARCO	111,863
66	253 W. JEFFERSON	111,663
67	316 RICHFIELD	111,300
68	413 FILER	110,640
69	148 GRACE	110,292
70	033 BEAR LAKE	107,741
71	215 FREMONT CO.	106,229
72	431 WEISER	105,924
73	341 LAPWAI	105,151
74	261 JEROME	103,811
75	182 MACKAY	102,887
76	151 CASSIA CO.	102,403
77	091 IDAHO FALLS	102,010
78	411 TWIN FALLS	101,936
79	351 ONEIDA	101,488
80	373 FRUITLAND	101,027
81	221 EMMETT	99,279
82	137 PARMA	98,601
83	021 MARSH VALLEY	97,399
84	273 POST FALLS	96,779
85	132 CALDWELL	95,496
86	314 DIETRICH	95,099
87	391 KELLOGG	94,107
88	133 WILDER	92,129
89	304 KAMIAH	91,884
90	231 GOODING	90,752
91	131 NAMPA	90,191
92	202 WEST SIDE	87,233
93	135 NOTUS	87,123
94	372 NEW PLYMOUTH	87,089
95	002 MERIDIAN	85,605
96	331 MINIDOKA CO.	84,735
97	363 MARSING	83,011
98	193 MOUNTAIN HOME	81,955
99	059 FIRTH	80,413
100	025 POCATELLO	80,057
101	371 PAYETTE	78,927
102	232 WENDELL	78,785
103	370 HOMEDALE	76,254
104	252 RIRIE	72,394
105	201 PRESTON	71,192
106	003 KUNA	67,129
107	414 KIMBERLY	66,845
108	134 MIDDLETON	65,827
109	321 MADISON	65,745
110	055 BLACKFOOT	63,228
111	052 SNAKE RIVER	61,382
112	093 BONNEVILLE	61,193
113	322 SUGAR-SALEM	59,115
114	251 JEFFERSON CO.	57,054
115	060 SHELLEY	54,472
	Statewide Average	$125,261

SUPPLEMENTAL LEVY ELECTIONS

1989-1990 SCHOOL YEAR

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	NUMBER OF DOLLARS REQUESTED	DATE OF ELECTION	PERCENT OF APPROVAL
001	Boise Ind.	$3,000,000	5-17-88	60.97%
001	Boise Ind.	1,760,000	5-17-88	59.83%
025	Pocatello	1,215,000	5-16-89	62.37%
033	Bear Lake	125,000	5-16-89	75.30%
041	St. Maries	438,832	5-16-89	56.65%
042	Western Benewah	95,065	7-11-89	51.19%
052	Snake River	325,000	5-17-88	58.38%
055	Blackfoot	850,000	5-16-89	64.48%
058	Aberdeen	175,000	5-16-89	64.80%
059	Firth	275,000	11-15-88	53.99%
061	Blaine County	1,600,000	4-14-88	59.78%
072	Basin Elem.	64,000	8-15-89	72.99%
091	Idaho Falls	2,883,800	5-03-88	66.93%
111	Arco	125,000	7-05-89	73.82%
121	Camas Co.	55,801	5-02-89	88.89%
132	Caldwell	550,000	5-16-89	74.43%
133	Wilder	79,000	5-16-89	66.81%
137	Parma	140,000	5-16-89	61.47%
139	Vallivue	340,000	5-16-89	60.12%
149	North Gem	75,000	5- -89	
151	Cassia Co.	575,000	5-16-89	67.05%
171	Orofino	690,000	6-15-89	52.53%
172	Elk River	7,500	5-16-89	84.44%
202	West Side	97,000	5-09-89	86.75%
215	Fremont Co.	375,000	5-12-88	60.29%
241	Grangeville	544,000	4-25-89	54.03%
242	Cottonwood	99,396	5-16[illegible]	63.40%
261	Jerome	348,250	2-23-8[illegible]	56.16%
271	Coeur d'Alene	2,251,112	5-16-89	59.48%
272	Lakeland	18,000	5-16-89	77.20%
273	Postfalls	295,000	9-07-89	53.92%
273	Postfalls	250,000	5-17-88	53.59%
274	Kootenai	240,000	5-16-89	65.68%
281	Moscow	2,934,097	6-06-89	72.91%
282	Genesse	138,000	5-16-89	64.61%
283	Kendrick	65,000	5-17-88	69.13%
284	Whitepine	225,000	5-16-89	86.56%
285	Potlatch	358,500	5-16-89	69.18%
302	Nezperce	159,900	5-16-89	60.74%
305	Highland	108,801	5-16-89	51.43%
312	Shoshone	155,000	4-12-88	67.45%
340	Lewiston	3,080,000	10-18-88	57.03%
342	Culdesac	113,000	5-16-89	54.08%
365	Bruneau Grand View	65,000	6-14-88	71.75%
371	Payette	90,000	8-01-89	76.65%
381	American Falls	929,000	5-16-89	56.83%
382	Rockland	109,829	6-06-89	57.28%
391	Kellogg	304,000	4-25-89	68.95%
392	Mullan	336,000	4-25-89	65.69%
393	Wallace	944,585	4-25-89	51.57%
412	Buhl	150,000	8-28-89	58.68%
413	Filer	212,000	11-17-87	58.94%
418	Murtaugh	76,000	5-16-89	54.89%
421	McCall-Donnelly	377,000	5-16-89	53.79%
422	Cascade	63,700	6-07-89	60.97%
431	Weiser	82,000	4-04-89	57.80%
	Subtotal:	$31,038,168		
**Continued from prior years.				
**001	Boise Ind.	$2,948,000	5-23-83	59.99%
**340	Lewiston	750,000	8-31-82	87.20%
	Grand Total:	$34,736,168		

115 DISTRICTS

STATEWIDE SUMMARY

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	144,758,813			25,944,822	19,454,161				190,157,796
Other Local	14,240,636	1,077,059	14,646,624	2,015,765	3,656,851	22,500	69,624	307,527	35,729,059
State Sources	389,482,611	1,994,717	836,461		162,125		3,170		392,479,084
Federal Sources	6,411,055	31,828,361	14,923,439		152,739				53,315,594
Other Sources	427,238	265	632	4,220,000	19,975,662				24,623,797
Total Revenue	555,320,353	34,900,402	30,407,156	32,180,587	43,401,538	22,500	72,794	307,527	696,305,330
Transfers In	1,836,849	791,135	176,180	8,407	2,772,050			466,493	5,584,621
TOTAL REVENUE + TRANSFERS	557,157,202	35,691,537	30,583,336	32,188,994	46,173,588	22,500	72,794	774,020	701,889,951
EXPENDITURES									
Elementary School Program	155,182,804	13,572,240			191,089				168,946,133
Secondary School Program	156,703,123	3,773,331			304,634			412	160,781,088
Exceptional Child Program	29,267,232	5,884,007			1,759				35,152,998
Preschool Exceptional Program	890,971	1,262,787						11	2,153,758
Gifted & Talented Program	1,780,117	16,649							1,796,766
Interscholastic Program	5,188,925	68,220			5,687				5,262,832
School Activity Program	1,163,102	18,901			3,098				1,185,101
Summer School Program	432,944	377,567							810,511
Adult School Program	64,182	332,352							396,534
TOTAL INSTRUCTION	350,673,400	25,306,054			506,267			423	376,485,721
Attend./Guidance/Health Program	12,763,848	592,679			3,556			1,210	13,360,083
Special Services Program	11,073,391	1,451,951							12,525,342
Instruction Improvement Program	4,969,628	2,101,354			3,671			992	7,074,653
Educational Media Program	10,795,368	352,029			31,875			70,932	11,179,272
Board of Education Program	2,304,472	93,171	200		8,004				2,405,847
District Administration Program	14,209,354	336,612			44,642			71	14,590,608
School Administration Program	34,960,783	277,691			164,901				35,403,375
Business Operation Program	5,744,895	20,606			35,806			1,239	5,801,307
Central Service Program	841,168				990		118,300		960,458
Buildings-Care Program	44,519,864	72,798	37,307		169,888				44,799,857
Maintenance-Bldgs. & Equip.	16,055,994	705,318			3,031,748			871	19,793,060
Maintenance-Grounds	1,489,206	110,017			47,984				1,647,207
Security Program	248,395								248,395
Transport-School Program	28,586,318	347,777			1,551,259				30,485,354
Transportation-Activity Program	1,394,406	16,577			20,383				1,431,366
General Transportation Program	1,361,135	7,360							1,368,495
Other Support Services Program	196,841	3,835		212	571	4,071		20	205,530
TOTAL SUPPORT SERVICES	191,515,066	6,489,775	37,507	212	5,115,278	4,071	118,300	75,335	203,280,209
Food Services Program	210,655	11,492	31,151,377		60				31,373,584
Community Services Program	506,437	38,471						96,696	544,908
TOTAL NON-INSTRUCTION	717,092	49,963	31,151,377		60			96,696	31,918,492
Capital Assets Program	5,939,396	753,094	1,152		28,627,369			4,080	35,321,011
Debt Services Program - Principal	259,656	9,798		15,232,585	658,510				16,160,549
Debt Services Program - Interest	898,751	154,302		12,058,206	75,661				13,186,920
TOTAL EXPENDITURES	550,003,361	32,762,986	31,190,036	27,291,003	34,983,145	4,071	118,300	176,534	676,352,902
Transfers	3,619,096	1,823,764	25,537	11,493	300,333			784	5,780,223
Total Expenditures & Transfers	553,622,457	34,586,750	31,215,573	27,302,496	35,283,478	4,071	118,300	177,318	682,133,125
Excess (Deficiency) of Revenue Over Expenditures & Transfers	3,534,745	1,104,787	(632,237)	4,886,498	10,890,110	18,429	(45,506)	596,702	19,756,826
Fund Balance July 1, 1989	33,180,521	5,775,816	3,460,965	18,191,904	24,068,308	1,453	10,806	1,152,816	84,689,773
Fund Balance June 30, 1990	36,715,266	6,880,603	2,828,728	23,078,402	34,958,418	19,882	(34,700)	1,749,518	104,446,599

ADA COUNTY

BOISE IND. SCHOOL DISTRICT #001

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	32,635,176			2,092,567					34,727,743
Other Local	1,560,316	50,071	1,682,923	138,451	259,974			22,845	3,691,735
State Sources	34,820,937	271,462	105,300		2,246				35,199,945
Federal Sources	64,705	2,383,769	1,642,551						4,091,025
Other Sources	134,985				356,008				490,993
Total Revenue	69,216,113	2,705,302	3,430,774	2,231,018	618,228			22,845	78,201,441
Transfers In	56,151								56,151
TOTAL REVENUE + TRANSFERS	69,272,270	2,705,302	3,430,774	2,231,018	618,228			22,845	78,257,592
EXPENDITURES									
Elementary School Program	20,323,877	1,011,869							21,335,746
Secondary School Program	18,343,346	266,231							18,609,577
Exceptional Child Program	4,112,111	7,369							4,119,480
Preschool Exceptional Program	138,714	214,832							353,546
Gifted & Talented Program									
Interscholastic Program	737,859								737,859
School Activity Program	21,750								21,750
Summer School Program	106,013								106,013
Adult School Program		157,399							157,399
TOTAL INSTRUCTION	43,783,670	1,657,700							45,441,370
Attend./Guidance/Health Program	2,476,750	3,151							2,479,901
Special Services Program	1,599,017	407,616							2,006,633
Instruction Improvement Program	1,577,196	329,819							1,907,015
Educational Media Program	1,332,924	69,245							1,402,169
Board of Education Program	218,688								218,688
District Administration Program	312,404								312,404
School Administration Program	4,367,222								4,367,222
Business Operation Program	1,334,872								1,334,872
Central Service Program	409,305								409,305
Buildings-Care Program	3,781,583	656							3,782,239
Maintenance-Bldgs. & Equip.	1,275,834	2,884							1,278,718
Maintenance-Grounds	227,905								227,905
Security Program	6,537								6,537
Transport-School Program	1,944,434	26,869							1,971,303
Transportation-Activity Program	133,129								133,129
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	20,997,800	840,240							21,838,040
Food Services Program			3,374,185						3,374,185
Community Services Program	422,531	1,905						18,456	424,436
TOTAL NON-INSTRUCTION	422,531	1,905	3,374,185					18,456	3,798,621
Capital Assets Program	3,346,096	192,950			7,421,719				11,560,765
Debt Services Program - Principal	156,875			1,025,000					1,181,875
Debt Services Program - Interest	189,968			894,041					1,084,009
TOTAL EXPENDITURES	69,496,940	2,692,795	3,374,185	1,919,041	7,421,719			18,456	84,904,680
Transfers		56,151							56,151
Total Expenditures & Transfers	69,496,940	2,748,946	3,374,185	1,919,041	7,421,719			18,456	84,960,831
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(224,670)	(43,644)	56,589	311,977	(6,803,491)			4,389	(6,703,239)
Fund Balance July 1, 1989	1,921,888	43,264	412,910	2,195,359	7,319,947			202,102	11,893,368
Fund Balance June 30, 1990	1,697,218	(380)	469,499	2,507,336	516,456			206,491	5,190,129

ADA COUNTY

MERIDIAN JT SCHOOL DISTRICT #002

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	4,672,829			2,636,777	1,774,884				9,084,490
Other Local	674,811	4,655	1,163,954	91,090	159,718				2,094,228
State Sources	24,864,506	54,564	47,202						24,966,272
Federal Sources	26,843	1,007,039	678,610						1,712,492
Other Sources					3,095,110				3,095,110
Total Revenue	30,238,989	1,066,258	1,889,766	2,727,867	5,029,712				40,952,592
Transfers In					129,307				129,307
TOTAL REVENUE + TRANSFERS	30,238,969	1,066,258	1,889,766	2,727,867	5,159,019				41,081,899
EXPENDITURES									
Elementary School Program	10,026,231	500,961							10,529,192
Secondary School Program	7,848,312								7,848,312
Exceptional Child Program	1,684,171	309,914							1,994,085
Preschool Exceptional Program		34,235							34,235
Gifted & Talented Program	191,115								191,115
Interscholastic Program	488,672								488,672
School Activity Program									
Summer School Program	49,067	26,737							75,804
Adult School Program									
TOTAL INSTRUCTION	20,283,568	871,847							21,161,415
Attend./Guidance/Health Program	892,474	13,303							905,777
Special Services Program	533,025	132,392							665,417
Instruction Improvement Program	242,059	51,707							293,766
Educational Media Program	591,893								591,893
Board of Education Program	55,131								55,131
District Administration Program	394,680								394,680
School Administration Program	1,863,491								1,863,491
Business Operation Program	321,422								321,422
Central Service Program	18,359								18,359
Buildings-Care Program	2,210,335		37,307						2,247,642
Maintenance-Bldgs. & Equip.	829,741				978,650				1,808,391
Maintenance-Grounds	7,808								7,808
Security Program	140,876								140,876
Transport-School Program	1,434,184								1,434,184
Transportation-Activity Program	74,047								74,047
General Transportation Program		2,123							2,123
Other Support Services Program	62,135								62,135
TOTAL SUPPORT SERVICES	9,671,660	199,525	37,307		978,650				10,887,142
Food Services Program			1,752,572						1,752,572
Community Services Program	963	4,829							5,792
TOTAL NON-INSTRUCTION	963	4,829	1,752,572						1,758,364
Capital Assets Program	227,533	509			1,456,515				1,684,557
Debt Services Program - Principal	16,569			915,000					931,569
Debt Services Program - Interest				1,682,140					1,682,140
TOTAL EXPENDITURES	30,206,293	1,076,710	1,789,879	2,597,140	2,435,165				38,105,187
Transfers	129,403								129,403
Total Expenditures & Transfers	30,335,696	1,076,710	1,789,879	2,597,140	2,435,165				38,234,590
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(96,707)	(10,452)	99,887	130,727	2,723,854				2,847,309
Fund Balance July 1, 1989	2,068,756	57,330	270,709	1,747,306	1,849,366				5,993,467
Fund Balance June 30, 1990	1,972,049	46,878	370,596	1,878,033	4,573,220				8,840,776

ADA COUNTY

KUNA JT. SCHOOL DISTRICT #003

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	566,410			257,043	231,107				1,054,560
Other Local	82,735		138,932	27,773	6,297			209	255,737
State Sources	3,951,233	8,161	8,125						3,967,519
Federal Sources	17,443	212,592	121,699						351,734
Other Sources									
Total Revenue	4,617,821	220,753	268,756	284,816	237,404			209	5,629,550
Transfers In					44,000				44,000
TOTAL REVENUE + TRANSFERS	4,617,821	220,753	268,756	284,816	281,404			209	5,673,550
EXPENDITURES									
Elementary School Program	1,318,380	61,735							1,380,115
Secondary School Program	1,286,111	38,856							1,324,967
Exceptional Child Program	242,120	32,265							274,385
Preschool Exceptional Program		21,681							21,681
Gifted & Talented Program	30,391								30,391
Interscholastic Program	51,647								51,647
School Activity Program	12,437								12,437
Summer School Program		10,719							10,719
Adult School Program									
TOTAL INSTRUCTION	2,941,086	165,256							3,106,342
Attead./Guidance/Health Program	126,404								126,404
Special Services Program	80,578	20,016							100,594
Instruction Improvement Program	22,052	6,194							28,246
Educational Media Program	52,489								52,489
Board of Education Program	23,834								23,834
District Administration Program	168,477								168,477
School Administration Program	303,680	7,075							310,755
Business Operation Program	46,705								46,705
Central Service Program									
Buildings-Care Program	338,027								338,027
Maintenance-Bldgs. & Equip.	105,417								105,417
Maintenance-Grounds	35,595								35,595
Security Program									
Transport-School Program	304,151								304,151
Transportation-Activity Program	19,679								19,679
General Transportation Program	5,105								5,105
Other Support Services Program				212	571				783
TOTAL SUPPORT SERVICES	1,632,193	33,285		212	571				1,666,261
Food Services Program			290,092						290,092
Community Services Program								250	
TOTAL NON-INSTRUCTION			290,092					250	290,092
Capital Assets Program					275,138				275,138
Debt Services Program - Principal				225,000					225,000
Debt Services Program - Interest				41,030					41,030
TOTAL EXPENDITURES	4,573,279	198,541	290,092	266,242	275,709			250	5,603,863
Transfers	44,000								44,000
Total Expenditures & Transfers	4,617,279	198,541	290,092	266,242	275,709			250	5,647,863
Excess (Deficiency) of Revenue Over Expenditures & Transfers	542	22,212	(21,336)	18,574	5,695			(41)	25,687
Fund Balance July 1, 1989	163,053	13.412	72,335	234,379	85,393			4,704	568,572
Fund Balance June 30, 1990	163,595	35,624	50,999	252,953	91,088			4,663	594,259

ADAMS COUNTY

MEADOWS VALLEY SCHOOL DISTRICT #011

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	226,337			50,159					276,496
Other Local	18,158		26,250	1,645	4,004				50,057
State Sources	511,473								511,473
Federal Sources	11,324	63,027	17,633						91,984
Other Sources									
Total Revenue	767,292	63,027	43,883	51,804	4,004				930,010
Transfers In	398								398
TOTAL REVENUE + TRANSFERS	767,690	63,027	43,883	51,804	4,004				930,408
EXPENDITURES									
Elementary School Program	233,071	10,999							244,070
Secondary School Program	273,332	19,998							293,330
Exceptional-Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	11,774								11,774
School Activity Program	1,382								1,382
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	519,559	30,997							550,556
Attend./Guidance/Health Program									
Special Services Program	34,334								34,334
Instruction Improvement Program									
Educational Media Program	25,764								25,764
Board of Education Program	19,755								19,755
District Administration Program	60,773								60,773
School Administration Program	29,876								29,876
Business Operation Program									
Central Service Program									
Buildings-Care Program	51,218	19,795							71,013
Maintenance-Bldgs. & Equip.	3,286								3,286
Maintenance-Grounds	912								912
Security Program									
Transport-School Program	50,100								50,100
Transportation-Activity Program	3,820								3,820
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	279,838	19,795							299,633
Food Services Program			42,470						42,470
Community Services Program									
TOTAL NON-INSTRUCTION			42,470						42,470
Capital Assets Program					3,500				3,500
Debt Services Program - Principal				25,000					25,000
Debt Services Program - Interest				20,244					20,244
TOTAL EXPENDITURES	799,397	50,792	42,470	45,244	3,500				941,403
Transfers		398							398
Total Expenditures & Transfers	799,397	51,190	42,470	45,244	3,500				941,801
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(31,707)	11,837	1,413	6,560	504				(11,393)
Fund Balance July 1, 1989	16,759	40,448	(1,256)	35,720	46,001				137,672
Fund Balance June 30, 1990	(14,948)	52,285	157	42,280	46,505				126,279

ADAMS COUNTY

COUNCIL SCHOOL DISTRICT #013

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	230,977			41	28,265				259,283
Other Local	15,508	4,055	36,931		7,883				64,377
State Sources	979,501	5,907	2,371						987,779
Federal Sources	15,043	173,509	31,789						220,341
Other Sources									
Total Revenue	1,241,029	183,471	71,091	41	36,148				1,531,780
Transfers In	40,000	128			9,530				49,658
TOTAL REVENUE + TRANSFERS	1,281,029	183,599	71,091	41	45,678				1,581,438
EXPENDITURES									
Elementary School Program	320,594	44,358							364,952
Secondary School Program	411,557	37,487							449,044
Exceptional Child Program	83,663	11,965							95,628
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	24,992								24,992
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	840,806	93,810							934,616
Attend./Guidance/Health Program	24,777								24,777
Special Services Program	9,680								9,680
Instruction Improvement Program	2,858	790							3,648
Educational Media Program	35,177	2,206							37,383
Board of Education Program	415								415
District Administration Program	64,935								64,935
School Administration Program	51,169								51,169
Business Operation Program									
Central Service Program									
Buildings-Care Program	108,775								108,775
Maintenance-Bldgs. & Equip.	25,768	12,110							37,878
Maintenance-Grounds									
Security Program									
Transport-School Program	128,583								128,583
Transportation-Activity Program	6,417								6,417
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	458,554	15,106							473,660
Food Services Program	5,050		73,012						78,062
Community Services Program		4,333							4,333
TOTAL NON-INSTRUCTION	5,050	4,333	73,012						82,395
Capital Assets Program					52,010				52,010
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,304,410	113,249	73,012		52,010				1,542,681
Transfers	9,658	40,000							49,658
Total Expenditures & Transfers	1,314,068	153,249	73,012		52,010				1,592,339
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(33,039)	30,350	(1,921)	41	(6,332)				(10,901)
Fund Balance July 1, 1989	70,323	112,671	7,395	777	113,489				304,655
Fund Balance June 30, 1990	37,284	143,021	5,474	818	107,157				293,754

BANNOCK COUNTY

MARSH VALLEY JT. SCHOOL DISTRICT #021

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	726,488			317,544	386,594				1,430,626
Other Local	100,270		127,366						227,636
State Sources	3,594,572	7,195	7,149						3,608,916
Federal Sources		158,103	130,436						288,539
Other Sources									
Total Revenue	4,421,330	165,298	264,951	317,544	386,594				5,555,717
Transfers In	1,900								1,900
TOTAL REVENUE + TRANSFERS	4,423,230	165,298	264,951	317,544	386,594				5,557,617
EXPENDITURES									
Elementary School Program	1,167,469	73,830							1,241,299
Secondary School Program	1,266,647	11,714							1,278,361
Exceptional Child Program	34,429	35,755							70,184
Preschool Exceptional Program	1,478	362							1,840
Gifted & Talented Program	33,222								33,222
Interscholastic Program									
School Activity Program	795								795
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,504,040	121,661							2,625,701
Attend./Guidance/Health Program	51,459								51,459
Special Services Program	321,046	11,642							332,688
Instruction Improvement Program	12,695	8,318							21,013
Educational Media Program	84,428								84,428
Board of Education Program									
District Administration Program	183,795	732							184,527
School Administration Program	302,776	20,979							323,755
Business Operation Program									
Central Service Program									
Buildings-Care Program	518,524								518,524
Maintenance-Bldgs. & Equip.	66,933								66,933
Maintenance-Grounds	13,442								13,442
Security Program									
Transport-School Program	219,824								219,824
Transportation-Activity Program									
General Transportation Program	38,705								38,705
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,813,627	41,671							1,855,298
Food Services Program			258,657						258,657
Community Services Program									
TOTAL NON-INSTRUCTION			258,657						258,657
Capital Assets Program					370,393				370,393
Debt Services Program - Principal				185,000					185,000
Debt Services Program - Interest				112,924					112,924
TOTAL EXPENDITURES	4,317,667	163,332	258,657	297,924	370,393				5,407,973
Transfers		1,900							1,900
Total Expenditures & Transfers	4,317,667	165,232	258,657	297,924	370,393				5,409,873
Excess (Deficiency) of Revenue Over Expenditures & Transfers	105,563	66	6,294	19,620	16,201				147,744
Fund Balance July 1, 1989	421,425	450	89,016	120,144	152,053				783,088
Fund Balance June 30, 1990	526,988	516	95,310	139,764	168,254				930,832

BANNOCK COUNTY

POCATELLO SCHOOL DISTRICT #025

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	5,078,931			961,934	2,092,319				8,133,184
Other Local	767,179	100,719	913,864	76,875	22,658		69,624		1,950,919
State Sources	23,951,165	224,970	50,772				3,170		24,230,077
Federal Sources	477,060	1,352,387	865,516		35,984				2,730,947
Other Sources					10,415				10,415
Total Revenue	30,274,335	1,678,076	1,830,152	1,038,809	2,161,376		72,794		37,055,542
Transfers In	2,025	56,829							58,854
TOTAL REVENUE + TRANSFERS	30,276,360	1,734,905	1,830,152	1,038,809	2,161,376		72,794		37,114,396
EXPENDITURES									
Elementary School Program	9,283,968	641,233			51,174				9,976,375
Secondary School Program	8,443,088	307,273			133,795				8,884,156
Exceptional Child Program	1,962,218	181,313							2,143,531
Preschool Exceptional Program	7,803	17,199							25,002
Gifted & Talented Program	91,293								91,293
Interscholastic Program									
School Activity Program	350,163								350,163
Summer School Program		37,714							37,714
Adult School Program	6,000	140,681							146,681
TOTAL INSTRUCTION	20,144,533	1,325,413			184,969				21,654,915
Attend./Guidance/Health Program	883,308	1,586							884,894
Special Services Program	525,561	138,447							664,008
Instruction Improvement Program	870,358	276,595							1,146,953
Educational Media Program	785,363				31,875				817,238
Board of Education Program	226,320	700			8,004				235,024
District Administration Program	402,089	66,066			10,997				479,152
School Administration Program	2,078,179								2,078,179
Business Operation Program	350,981				33,389				384,370
Central Service Program	129,041				990		118,300		248,331
Buildings-Care Program	2,343,269	1,223			18,456				2,362,948
Maintenance-Bldgs. & Equip.	769,018	105			830,785				1,598,908
Maintenance-Grounds	92,102				2,325				94,427
Security Program	23,815								23,815
Transport-School Program	939,756	17,732			245,296				1,202,784
Transportation-Activity Program	(316)								(316)
General Transportation Program	45,266	130							45,396
Other Support Services Program	74,500								74,500
TOTAL SUPPORT SERVICES	10,537,610	502,584			1,182,117		118,300		12,340,611
Food Services Program			1,940,169						1,940,169
Community Services Program		4,666							4,666
TOTAL NON-INSTRUCTION		4,666	1,940,169						1,944,835
Capital Assets Program					940,986				940,986
Debt Services Program - Principal				810,000					810,000
Debt Services Program - Interest				184,234					184,234
TOTAL EXPENDITURES	30,682,143	1,832,663	1,940,169	994,234	2,308,072		118,300		37,875,581
Transfers	71,239	5,315							76,554
Total Expenditures & Transfers	30,753,382	1,837,978	1,940,169	994,234	2,308,072		118,300		37,952,135
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(477,022)	(103,073)	(110,017)	44,575	(146,696)		(45,506)		(837,739)
Fund Balance July 1, 1989	2,383,679	116,742	222,413	1,280,577	998,734		10,806		5,012,951
Fund Balance June 30, 1990	1,906,657	13,669	112,396	1,325,152	852,038		(34,700)		4,175,212

BEAR LAKE COUNTY

BEAR LAKE COUNTY SCHOOL DISTRICT #033

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	768,683			420,608	273,405				1,462,696
Other Local	65,209	2,474	132,612		750				201,045
State Sources	3,243,069	37,868	6,324		56,461				3,343,722
Federal Sources	5,230	187,184	103,482		55,442				351,338
Other Sources									
Total Revenue	4,082,191	227,526	242,418	420,608	386,058				5,358,801
Transfers In	22,718	5,000							27,718
TOTAL REVENUE + TRANSFERS	4,104,909	232,526	242,418	420,608	386,058				5,386,519
EXPENDITURES									
Elementary School Program	1,182,375	142,745							1,325,120
Secondary School Program	1,320,427	14,108							1,334,535
Exceptional Child Program									
Preschool Exceptional Program		21,436							21,436
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,502,802	178,289							2,681,091
Attend./Guidance/Health Program	117,464	19,621							137,085
Special Services Program	98,957								98,957
Instruction Improvement Program	21,112								21,112
Educational Media Program	119,563								119,563
Board of Education Program	17,918								17,918
District Administration Program	125,708								125,708
School Administration Program	274,496								274,496
Business Operation Program									
Central Service Program									
Buildings-Care Program	366,312								366,312
Maintenance-Bldgs. & Equip.	184,660								184,660
Maintenance-Grounds									
Security Program									
Transport-School Program	299,207								299,207
Transportation-Activity Program									
General Transportation Program	8,116								8,116
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,633,513	19,621							1,653,134
Food Services Program			271,850						271,850
Community Services Program		3,819							3,819
TOTAL NON-INSTRUCTION		3,819	271,850						275,669
Capital Assets Program					376,555				376,555
Debt Services Program - Principal				175,000	36,929				211,929
Debt Services Program - Interest				249,080	13,746				262,826
TOTAL EXPENDITURES	4,136,315	201,729	271,850	424,080	427,230				5,461,204
Transfers	5,000	22,718							27,718
Total Expenditures & Transfers	4,141,315	224,447	271,850	424,080	427,230				5,488,922
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(36,406)	8,079	(29,432)	(3,472)	(41,172)				(102,403)
Fund Balance July 1, 1989	15,532	(10,196)	7,159	128,182	(133,458)				7,229
Fund Balance June 30, 1990	(20,874)	(2,117)	(22,273)	124,710	(174,630)				(95,174)

BENEWAH COUNTY

ST. MARIES JT. SCHOOL DISTRICT #041

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	975,162			343,081	28				1,318,271
Other Local	119,671	2,960	81,845	7,918	36,043				248,437
State Sources	2,748,172	9,067	5,381						2,762,620
Federal Sources	7,291	182,474	92,364						282,129
Other Sources	10,155		632						10,787
Total Revenue	3,860,451	194,501	180,222	350,999	36,071				4,622,244
Transfers In					53,950				53,950
TOTAL REVENUE + TRANSFERS	3,860,451	194,501	180,222	350,999	90,021				4,676,194
EXPENDITURES									
Elementary School Program	919,188								919,188
Secondary School Program	1,002,835	41,883							1,044,718
Exceptional Child Program	214,188	92,325							306,513
Preschool Exceptional Program	40,401								40,401
Gifted & Talented Program	31,467								31,467
Interscholastic Program									
School Activity Program	59,085								59,085
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,267,164	134,208							2,401,372
Attend./Guidance/Health Program	69,996	2,756							72,752
Special Services Program	136,534	16,734							153,268
Instruction Improvement Program	1,052	5,264							6,316
Educational Media Program	65,534								65,534
Board of Education Program	46,818								46,818
District Administration Program	151,254								151,254
School Administration Program	279,161								279,161
Business Operation Program	30,650								30,650
Central Service Program									
Buildings-Care Program	307,248								307,248
Maintenance-Bldgs. & Equip.	118,679								118,679
Maintenance-Grounds	13,957								13,957
Security Program									
Transport-School Program	253,209								253,209
Transportation-Activity Program	41,576								41,576
General Transportation Program	10,248								10,248
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,525,916	24,754							1,550,670
Food Services Program			189,677						189,677
Community Services Program									
TOTAL NON-INSTRUCTION			189,677						189,677
Capital Assets Program		13,056			511,117				524,173
Debt Services Program - Principal				125,000					125,000
Debt Services Program - Interest	4,700	7,152		125,000					136,852
TOTAL EXPENDITURES	3,797,780	179,170	189,677	250,000	511,117				4,927,744
Transfers	53,950								53,950
Total Expenditures & Transfers	3,851,730	179,170	189,677	250,000	511,117				4,981,694
Excess (Deficiency) of Revenue Over Expenditures & Transfers	8,721	15,331	(9,455)	100,999	(421,096)				(305,500)
Fund Balance July 1, 1989	281,802	30,714	2,416	281,610	456,036				1,052,578
Fund Balance June 30, 1990	290,523	46,045	(7,039)	382,609	34,940				747,078

BENEWAH COUNTY

WESTERN BENEWAH SCHOOL DISTRICT #042

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	332,206			104,157					436,363
Other Local	27,221		23,152		652				51,025
State Sources	945,304	5,306	2,027						952,637
Federal Sources	339,160	57,799	40,225						437,184
Other Sources	2,297								2,297
Total Revenue	1,646,188	63,105	65,404	104,157	652				1,879,506
Transfers In		7,962	4,042		24,000				36,004
TOTAL REVENUE + TRANSFERS	1,646,188	71,067	69,446	104,157	24,652				1,915,510
EXPENDITURES									
Elementary School Program	294,599	12,852							307,451
Secondary School Program	408,636	2,038							410,674
Exceptional Child Program	9,985	41,206							51,191
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	47,118								47,118
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	760,338	56,096							816,434
Attend./Guidance/Health Program	29,787								29,787
Special Services Program	97,402	6,943							104,345
Instruction Improvement Program		6,471							6,471
Educational Media Program	30,802								30,802
Board of Education Program	19,290								19,290
District Administration Program	108,470								108,470
School Administration Program	122,384								122,384
Business Operation Program									
Central Service Program									
Buildings-Care Program	114,087								114,087
Maintenance-Bldgs. & Equip.	34,506								34,506
Maintenance-Grounds									
Security Program									
Transport-School Program	173,787								173,787
Transportation-Activity Program									
General Transportation Program	589	13							602
Other Support Services Program									
TOTAL SUPPORT SERVICES	731,104	13,427							744,531
Food Services Program			72,161						72,161
Community Services Program									
TOTAL NON-INSTRUCTION			72,161						72,161
Capital Assets Program	7,700	3,202			2,534				13,436
Debt Services Program - Principal				50,000					50,000
Debt Services Program - Interest	948			49,900					50,848
TOTAL EXPENDITURES	1,500,090	72,725	72,161	99,900	2,534				1,747,410
Transfers	36,004								36,004
Total Expenditures & Transfers	1,536,094	72,725	72,161	99,900	2,534				1,783,414
Excess (Deficiency) of Revenue Over Expenditures & Transfers	110,094	(1,658)	(2,715)	4,257	22,118				132,096
Fund Balance July 1, 1989	(2,691)	6,400	(5,841)	45,203	503				43,574
Fund Balance June 30, 1990	107,403	4,742	(8,556)	49,460	22,621				175,670

BINGHAM COUNTY

SNAKE RIVER SCHOOL DISTRICT #052

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	639,865			298,559	619,473				1,557,897
Other Local	164,979	6,625	168,482	14,258		22,500			376,844
State Sources	4,418,852	25,097	10,712						4,454,661
Federal Sources	831	297,419	188,900						487,150
Other Sources									
Total Revenue	5,224,527	329,141	368,094	312,817	619,473	22,500			6,876,552
Transfers In									
TOTAL REVENUE + TRANSFERS	5,224,527	329,141	368,094	312,817	619,473	22,500			6,876,552
EXPENDITURES									
Elementary School Program	1,597,209	107,917							1,705,126
Secondary School Program	1,415,658	62,980							1,478,638
Exceptional Child Program	296,221	49,609							345,830
Preschool Exceptional Program									
Gifted & Talented Program	31,202								31,202
Interscholastic Program									
School Activity Program									
Summer School Program		3,094							3,094
Adult School Program		4,576							4,576
TOTAL INSTRUCTION	3,340,290	228,176							3,568,466
Attend./Guidance/Health Program	70,344	7,006							77,350
Special Services Program	69,101	4,582							73,683
Instruction Improvement Program	24,121	51,405							75,526
Educational Media Program	119,719								119,719
Board of Education Program	7,870								7,870
District Administration Program	166,375								166,375
School Administration Program	352,996								352,996
Business Operation Program	22,551								22,551
Central Service Program									
Buildings-Care Program	445,120	81							445,201
Maintenance-Bldgs. & Equip.									
Maintenance-Grounds									
Security Program									
Transport-School Program	316,531	6,000							322,531
Transportation-Activity Program	12,132								12,132
General Transportation Program									
Other Support Services Program						4,071			4,071
TOTAL SUPPORT SERVICES	1,606,860	69,074				4,071			1,680,005
Food Service Program			353,728						353,728
Community Services Program		405							405
TOTAL NON-INSTRUCTION		405	353,728						354,133
Capital Assets Program					434,333				434,333
Debt Services Program - Principal				175,000					175,000
Debt Services Program - Interest				186,852					186,852
TOTAL EXPENDITURES	4,947,150	297,655	353,728	361,852	434,333	4,071			6,398,789
Transfers	2,999	3,918							6,917
Total Expenditures & Transfers	4,950,149	301,573	353,728	361,852	434,333	4,071			6,405,706
Excess (Deficiency) of Revenue Over Expenditures & Transfers	274,378	27,568	14,366	(49,035)	185,140	18,429			470,846
Fund Balance July 1, 1989	(174,052)	26,166	52,691	198,462	301,323	1,453			406,043
Fund Balance June 30, 1990	100,326	53,734	67,057	149,427	486,463	19,882			876,889

BINGHAM COUNTY

BLACKFOOT SCHOOL DISTRICT #055

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,946,121			324,256					2,270,377
Other Local	226,642	905	240,975						468,522
State Sources	8,729,711	62,366	20,370						8,812,447
Federal Sources	517,973	769,281	379,961						1,667,215
Other Sources									
Total Revenue	11,420,447	832,552	641,306	324,256					13,218,561
Transfers In									
TOTAL REVENUE + TRANSFERS	11,420,447	832,552	641,306	324,256					13,218,561
EXPENDITURES									
Elementary School Program	2,820,600	318,891							3,139,491
Secondary School Program	3,332,532	191,374							3,523,906
Exceptional Child Program	883,316	73,730							957,046
Preschool Exceptional Program	37,481								37,481
Gifted & Talented Program									
Interscholastic Program		2,123							2,123
School Activity Program									
Summer School Program	213	12,096							12,309
Adult School Program									
TOTAL INSTRUCTION	7,074,142	598,214							7,672,356
Attend./Guidance/Health Program	175,948	14,274							190,222
Special Services Program	71,175	56,791							127,966
Instruction Improvement Program	20,565	110,062							130,627
Educational Media Program	169,331	7,691							177,022
Board of Education Program	3,445								3,445
District Administration Program	421,336	105							421,441
School Administration Program	865,255								865,255
Business Operation Program	101,911								101,911
Central Service Program									
Buildings-Care Program	867,383								867,383
Maintenance-Bldgs. & Equip.	728,131								728,131
Maintenance-Grounds	45,159								45,159
Security Program	1,456								1,456
Transport-School Program	744,185	3,000							747,185
Transportation-Activity Program	71,773	1,138							72,911
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	4,287,053	193,061							4,480,114
Food Services Program			661,454						661,454
Community Services Program									
TOTAL NON-INSTRUCTION			661,454						661,454
Capital Assets Program									
Debt Services Program - Principal	5,000			315,000					320,000
Debt Services Program - Interest				49,169					49,169
TOTAL EXPENDITURES	11,366,195	791,275	661,454	364,169					13,183,093
Transfers	(14,935)	14,935							
Total Expenditures & Transfers	11,351,260	806,210	661,454	364,169					13,183,093
Excess (Deficiency) of Revenue Over Expenditures & Transfers	69,187	26,342	(20,148)	(39,913)					35,468
Fund Balance July 1, 1989	513,936	97,058	(47,932)	43,090					606,152
Fund Balance June 30, 1990	583,123	123,400	(68,080)	3,177					641,620

BINGHAM COUNTY

ABERDEEN SCHOOL DISTRICT #058

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	620,814			324,292	15,036				960,142
Other Local	58,450		38,212		2,389				99,051
State Sources	1,556,507	13,525	2,625						1,572,657
Federal Sources		132,295	67,538						199,833
Other Sources	4,471								4,471
Total Revenue	2,240,242	145,820	108,375	324,292	17,425				2,836,154
Transfers In	2,782								2,782
TOTAL REVENUE + TRANSFERS	2,243,024	145,820	108,375	324,292	17,425				2,838,936
EXPENDITURES									
Elementary School Program	578,843	63,337							642,180
Secondary School Program	624,545								624,545
Exceptional Child Program	77,849	25,078							102,927
Preschool Exceptional Program	23,932	16,795							40,727
Gifted & Talented Program	15,046								15,046
Interscholastic Program	30,578								30,578
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,350,793	105,210							1,456,003
Attend./Guidance/Health Program	33,496								33,496
Special Services Program	13,732	12,810							26,542
Instruction Improvement Program		23,219							23,219
Educational Media Program	48,319								48,319
Board of Education Program	6,731								6,731
District Administration Program	89,495								89,495
School Administration Program	168,220								168,220
Business Operation Program	25,520								25,520
Central Service Program									
Buildings-Care Program	193,763								193,763
Maintenance-Bldgs. & Equip.	42,038								42,038
Maintenance-Grounds	7,807								7,807
Security Program									
Transport-School Program	184,769								184,769
Transportation-Activity Program									
General Transportation Program	5,806								5,806
Other Support Services Program									
TOTAL SUPPORT SERVICES	819,696	36,029							855,725
Food Services Program			108,066						108,056
Community Services Program		69							69
TOTAL NON-INSTRUCTION		69	108,066						108,135
Capital Assets Program					12,562				12,562
Debt Services Program - Principal				70,000					70,000
Debt Services Program - Interest				180,688					180,688
TOTAL EXPENDITURES	2,170,489	141,308	108,066	250,688	12,552				2,683,113
Transfers		2,782							2,782
Total Expenditures & Transfers	2,170,489	144,090	108,066	250,688	12,562				2,685,895
Excess (Deficiency) of Revenue Over Expenditures & Transfers	72,535	1,730	309	73,604	4,863				153,041
Fund Balance July 1, 1989	95,648	6,178	980	73,040	11,416				187,262
Fund Balance June 30, 1990	168,183	7,908	1,289	146,644	16,279				340,303

BINGHAM COUNTY

FIRTH SCHOOL DISTRICT #059

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-500
REVENUE									
Taxes	558,374			9,140	95,754				663,268
Other Local	46,472		63,291	1,192	18,968				129,923
State Sources	2,060,245								2,060,245
Federal Sources		130,688	79,244						209,932
Other Sources									
Total Revenue	2,665,091	130,688	142,535	10,332	114,722				3,063,368
Transfers In					313,976				313,976
TOTAL REVENUE + TRANSFERS	2,665,091	130,688	142,535	10,332	428,698				3,377,344
EXPENDITURES									
Elementary School Program	713,057	55,164							768,221
Secondary School Program	805,582	7,734							813,316
Exceptional Child Program	93,790								93,790
Preschool Exceptional Program		12,206							12,206
Gifted & Talented Program									
Interscholastic Program	42,099								42,099
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,654,528	75,104							1,729,632
Attend./Guidance/Health Program	38,604								38,604
Special Services Program	62,997	20,759							83,756
Instruction Improvement Program		13,862							13,862
Educational Media Program	29,661	3,276							32,937
Board of Education Program	12,329								12,329
District Administration Program	102,231								102,231
School Administration Program	68,159								68,159
Business Operation Program	561								561
Central Service Program									
Buildings-Care Program	221,973								221,973
Maintenance-Bldgs. & Equip.	51,299				11,137				62,436
Maintenance-Grounds	4,337								4,337
Security Program									
Transport-School Program	121,203				41,289				162,492
Transportation-Activity Program	4,691								4,691
General Transportation Program	5,507								5,507
Other Support Services Program									
TOTAL SUPPORT SERVICES	723,552	37,897			52,426				813,875
Food Services Program			150,329						150,329
Community Services Program	874								874
TOTAL NON-INSTRUCTION	874		150,329						151,203
Capital Assets Program					360,610				360,610
Debt Services Program - Principal				15,000					15,000
Debt Services Program - Interest				2,456					2,456
TOTAL EXPENDITURES	2,378,954	113,001	150,329	17,456	413,036				3,072,776
Transfers	273,976				40,000				313,976
Total Expenditures & Transfers	2,652,930	113,001	150,329	17,456	453,036				3,386,752
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,161	17,687	(7,794)	(7,124)	(24,338)				(9,408)
Fund Balance July 1, 1989	172,179	5,347	7,666	10,108	136,113				331,413
Fund Balance June 30, 1990	184,340	23,034	(128)	2,984	111,775				322,005

BINGHAM COUNTY

SHELLEY JT. SCHOOL DISTRICT #060

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	493,112			582,156	178,332				1,253,600
Other Local	117,359		186,180	8,701	339,399				651,639
State Sources	4,375,333	11,510	9,699						4,396,542
Federal Sources	30,733	238,976	160,500		17,614				447,823
Other Sources					4,900,000				4,900,000
Total Revenue	5,016,537	250,486	356,379	590,857	5,435,345				11,649,604
Transfers In									
TOTAL REVENUE + TRANSFERS	5,016,537	250,486	356,379	590,857	5,435,345				11,649,604
EXPENDITURES									
Elementary School Program	1,719,014	126,569							1,845,583
Secondary School Program	1,675,691	39,086							1,714,777
Exceptional Child Program	217,103	57,822							274,925
Preschool Exceptional Program		4,308							4,308
Gifted & Talented Program	11,990								11,990
Interscholastic Program	66,046								66,046
School Activity Program	4,318								4,318
Summer School Program									
Adult School Program	832								832
TOTAL INSTRUCTION	3,694,994	227,785							3,922,779
Attend./Guidance/Health Program	36,128	5,165							41,293
Special Services Program	46,386	8,777							55,163
Instruction Improvement Program		12,121							12,121
Educational Media Program	167,686								167,686
Board of Education Program	36,864								36,864
District Administration Program	180,386								180,386
School Administration Program	280,095								280,095
Business Operation Program		340							340
Central Service Program									
Buildings-Care Program	353,891								353,891
Maintenance-Bldgs. & Equip.	116,048								116,048
Maintenance-Grounds	4,278								4,278
Security Program	3,280								3,280
Transport-School Program	275,575	156							275,731
Transportation-Activity Program	2,573								2,573
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,503,190	26,559							1,529,749
Food Services Program			351,348						351,348
Community Services Program									
TOTAL NON-INSTRUCTION			351,348						351,348
Capital Assets Program					1,110,653				1,110,653
Debt Services Program - Principal				213,973					213,973
Debt Services Program - Interest				71,392					71,392
TOTAL EXPENDITURES	5,198,184	254,344	351,348	285,365	1,110,653				7,199,894
Transfers									
Total Expenditures & Transfers	5,198,184	254,344	351,348	285,365	1,110,653				7,199,894
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(181,647)	(3,858)	5,031	305,492	4,324,692				4,449,710
Fund Balance July 1, 1989	351,495	40,397	21,421	185,681	249,914				848,908
Fund Balance June 30, 1990	169,848	36,539	26,452	491,173	4,574,606				5,298,618

BLAINE COUNTY

BLAINE COUNTY SCHOOL DISTRICT #061

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	5,573,872			464,265	670,844				6,708,981
Other Local	175,310	5,067	162,648	14,376	54,589				411,990
State Sources	1,589,669	17,404	9,341						1,616,414
Federal Sources		179,267	95,735						275,002
Other Sources	9,920								9,920
Total Revenue	7,348,771	201,738	267,724	478,641	725,433				9,022,307
Transfers In	12,977	35	25,000						38,012
TOTAL REVENUE + TRANSFERS	7,361,748	201,773	292,724	478,641	725,433				9,060,319
EXPENDITURES									
Elementary School Program	2,597,029								2,597,029
Secondary School Program	1,956,296	13,048							1,969,344
Exceptional Child Program	169,718	125,859							295,577
Preschool Exceptional Program	18,056								18,056
Gifted & Talented Program									
Interscholastic Program	80,532								80,532
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	4,821,631	138,907							4,960,538
Attend./Guidance/Health Program	129,169								129,169
Special Services Program	263,780	332							264,112
Instruction Improvement Program	48,271	2,493							50,764
Educational Media Program	161,665	17,735							179,400
Board of Education Program	11,639								11,639
District Administration Program	240,043								240,043
School Administration Program	537,110								537,110
Business Operation Program									
Central Service Program									
Buildings-Care Program	730,439								730,439
Maintenance-Bldgs. & Equip.	108,008								108,008
Maintenance-Grounds	19,020								19,020
Security Program									
Transport-School Program	460,504								460,504
Transportation-Activity Program									
General Transportation Program	40,751								40,751
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,750,399	20,560							2,770,959
Food Services Program			320,471						320,471
Community Services Program	3,675								3,675
TOTAL NON-INSTRUCTION	3,675		320,471						324,146
Capital Assets Program	169,538				165,892				335,430
Debt Services Program - Principal				300,000					300,000
Debt Services Program - Interest				146,138					146,138
TOTAL EXPENDITURES	7,745,243	159,467	320,471	446,138	165,892				8,837,211
Transfers	25,035	12,977							38,012
Total Expenditures & Transfers	7,770,278	172,444	320,471	446,138	165,892				8,875,223
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(408,530)	29,329	(27,747)	32,503	559,541				185,096
Fund Balance July 1, 1989	1,026,571	15,670	9,294	126,353	207,040				1,384,928
Fund Balance June 30, 1990	618,041	44,999	(18,453)	158,856	766,581				1,570,024

BOISE COUNTY

GARDEN VALLEY SCHOOL DISTRICT #071

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	259,620				53,752				313,372
Other Local	63,287	3,833	14,380		9,246				90,746
State Sources	516,401	2,716	658						519,775
Federal Sources	9,541	78,025	13,732						101,298
Other Sources									
Total Revenue	848,849	84,574	28,770		62,998				1,025,191
Transfers In		3,249							3,249
TOTAL REVENUE + TRANSFERS	848,849	87,823	28,770		62,998				1,028,440
EXPENDITURES									
Elementary School Program	147,484	16,713							164,197
Secondary School Program	289,004	3,306							292,310
Exceptional Child Program	23,462								23,462
Preschool Exceptional Program	3,605	9,259							12,864
Gifted & Talented Program									
Interscholastic Program	8,579								8,579
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	472,134	29,278							501,412
Attend./Guidance/Health Program	20,207								20,207
Special Services Program									
Instruction Improvement Program		431							431
Educational Media Program	15,293								15,293
Board of Education Program	40,974								40,974
District Administration Program	44,643								44,643
School Administration Program	25,750								25,750
Business Operation Program									
Central Service Program									
Buildings-Care Program	71,795				4,069				75,864
Maintenance-Bldgs. & Equip.	7,488				5,788				13,276
Maintenance-Grounds									
Security Program									
Transport-School Program	96,838								96,838
Transportation-Activity Program	13,615								13,615
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	336,603	431			9,857				346,891
Food Services Program		5,556	29,166						34,722
Community Services Program									
TOTAL NON-INSTRUCTION		5,556	29,166						34,722
Capital Assets Program					53,234				53,234
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	808,737	35,265	29,166		63,091				936,259
Transfers	3,249								3,249
Total Expenditures & Transfers	811,986	35,265	29,166		63,091				939,508
Excess (Deficiency) of Revenue Over Expenditures & Transfers	36,863	52,558	(396)		(93)				88,932
Fund Balance July 1, 1989	124,346	22,411	1,605		112,973				261,335
Fund Balance June 30, 1990	161,209	74,969	1,209		112,880				350,267

BOISE COUNTY

BASIN ELEMENTARY SCHOOL DISTRICT #072

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	409,914								409,914
Other Local	57,397		16,095						73,492
State Sources	320,057	715	1,340						322,112
Federal Sources		75,744	24,894						100,638
Other Sources									
Total Revenue	787,368	76,459	42,329						906,156
Transfers In									
TOTAL REVENUE + TRANSFERS	787,368	76,459	42,329						906,156
EXPENDITURES									
Elementary School Program	212,262	12,683							224,945
Secondary School Program	139,891	536							140,427
Exceptional Child Program		711							711
Preschool Exceptional Program		8,538							8,538
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	352,153	22,468							374,621
Attend./Guidance/Health Program									
Special Services Program	50,098	5,793							55,891
Instruction Improvement Program	1,350	525							1,875
Educational Media Program	7,547								7,547
Board of Education Program	4,323								4,323
District Administration Program	12,064								12,064
School Administration Program	50,824								50,824
Business Operation Program	29,952								29,952
Central Service Program									
Buildings-Care Program	35,855								35,855
Maintenance-Bldgs. & Equip.	43,429								43,429
Maintenance-Grounds	119								119
Security Program									
Transport-School Program	90,172	40,255							130,427
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	325,733	46,573							372,306
Food Services Program			40,820						40,820
Community Services Program									
TOTAL NON-INSTRUCTION			40,820						40,820
Capital Assets Program	73,422								73,422
Debt Services Program - Principal									
Debt Services Program - interest									
TOTAL EXPENDITURES	751,308	69,041	40,820						861,169
Transfers									
Total Expenditures & Transfers	751,308	69,041	40,820						861,169
Excess (Deficiency) of Revenue Over Expenditures & Transfers	36,060	7,418	1,509						44,987
Fund Balance July 1, 1989	221,138	50,919	6,577						278,634
Fund Balance June 30, 1990	257,198	58,337	8,086						323,621

BOISE COUNTY

HORSESHOE BEND SCHOOL DISTRICT #073

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	213,906			110,626					324,532
Other Local	91,479	6,450	13,708	4,265	62,892				178,794
State Sources	412,269	488	978						413,735
Federal Sources	913	70,367	16,282						87,562
Other Sources					1,600,000				1,600,000
Total Revenue	718,567	77,305	30,968	114,891	1,662,892				2,604,623
Transfers In					16,711				16,711
TOTAL REVENUE + TRANSFERS	718,567	77,305	30,968	114,891	1,679,603				2,621,334
EXPENDITURES									
Elementary School Program	182,216	18,236							200,452
Secondary School Program	160,397	267							160,664
Exceptional Child Program	24,314								24,314
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	730								730
Summer School Program	500								500
Adult School Program									
TOTAL INSTRUCTION	368,157	18,503							386,660
Attend./Guidance/Health Program	1,421								1,421
Special Services Program		8,099							8,099
Instruction Improvement Program									
Educational Media Program	2,137								2,137
Board of Education Program	3,003								3,003
District Administration Program	49,980								49,980
School Administration Program	29,530								29,530
Business Operation Program									
Central Service Program									
Buildings-Care Program	58,668	1,665							60,333
Maintenance-Bldgs. & Equip.	9,039	24,670							33,709
Maintenance-Grounds	1,024								1,024
Security Program	524								524
Transport-School Program	65,645								65,645
Transportation-Activity Program	3,943								3,943
General Transportation Program	11,898								11,898
Other Support Services Program									
TOTAL SUPPORT SERVICES	236,812	34,434							271,246
Food Services Program			37,885						37,885
Community Services Program									
TOTAL NON-INSTRUCTION			37,885						37,885
Capital Assets Program					1,172,339				1,172,339
Debt Services Program - Principal		2,298		40,000					42,298
Debt Services Program - Interest				2,038					2,038
TOTAL EXPENDITURES	604,969	55,235	37,885	42,038	1,172,339				1,912,466
Transfers	26,661								26,661
Total Expenditures & Transfers	631,630	55,235	37,885	42,038	1,172,339				1,939,127
Excess (Deficiency) of Revenue Over Expenditures & Transfers	86,937	22,070	(6,917)	72,853	507,264				682,207
Fund Balance July 1, 1989	53,147	94,484	2,531	34,893	8,078				193,133
Fund Balance June 30, 1990	140,084	116,554	(4,386)	107,746	515,342				875,340

BONNER COUNTY

BONNER COUNTY SCHOOL DISTRICT #082

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	4,104,698				3,129,020				7,233,718
Other Local	346,674	2,685	281,392		240,605			1,774	871,356
State Sources	8,030,735	72,258	21,368		2,056				8,126,417
Federal Sources	9,099	989,793	347,250						1,346,142
Other Sources	3,493	265			1,169				4,927
Total Revenue	12,494,699	1,065,001	650,010		3,372,850			1,774	17,582,560
Transfers In	348,146	3,546	10,049						361,741
TOTAL REVENUE + TRANSFERS	12,842,845	1,068,547	660,059		3,372,850			1,774	17,944,301
EXPENDITURES									
Elementary School Program	3,381,021	380,631							3,761,652
Secondary School Program	3,499,532	84,197							3,583,729
Exceptional Child Program	631,432	108,573							740,005
Preschool Exceptional Program	44,005	46,243							90,248
Gifted & Talented Program									
Interscholastic Program	163,304								163,304
School Activity Program									
Summer School Program									
Adult School Program	97								97
TOTAL INSTRUCTION	7,719,391	619,644							8,339,035
Attend./Guidance/Health Program	295,290	51,941						1,210	347,231
Special Services Program	389,086	52,668							441,754
Instruction Improvement Program		27,116							27,116
Educational Media Program	203,896								203,896
Board of Education Program									
District Administration Program	477,788								477,788
School Administration Program	810,492	50,746							861,238
Business Operation Program		1,124							1,124
Central Service Program									
Buildings-Care Program	1,218,247								1,218,247
Maintenance-Bldgs. & Equip.	282,186				65,963				348,149
Maintenance-Grounds	40,331								40,331
Security Program									
Transport-School Program	1,035,578								1,035,578
Transportation-Activity Program									
General Transportation Program	40,801								40,801
Other Support Services Program									
TOTAL SUPPORT SERVICES	4,793,695	183,595			65,963			1,210	5,043,253
Food Services Program			660,059						660,059
Community Services Program		896							896
TOTAL NON-INSTRUCTION		896	660,059						660,955
Capital Assets Program					52,477				52,477
Debt Services Program - Principal					5,069				5,069
Debt Services Program - Interest	152,095				17,907				170,002
TOTAL EXPENDITURES	12,665,181	804,135	660,059		141,416			1,210	14,270,791
Transfers	13,595	347,362						784	360,957
Total Expenditures & Transfers	12,678,776	1,151,497	660,059		141,416			1,994	14,631,748
Excess (Deficiency) of Revenue Over Expenditures & Transfers	164,069	(82,950)			3,231,434			(220)	3,312,553
Fund Balance July 1, 1989	(700,821)	146,784			1,186,195			31,171	632,158
Fund Balance June 30, 1990	(536,752)	63,834			4,417,629			30,951	3,944,711

BONNEVILLE COUNTY

IDAHO FALLS SCHOOL DISTRICT #091

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	6,349,736			96,780	1,109,858				7,556,374
Other Local	589,102	74,885	592,599	8,606	143,797				1,408,989
State Sources	17,918,287	189,147	31,401		70,000				18,208,835
Federal Sources	403,844	973,274	421,136						1,798,254
Other Sources					350,000				350,000
Total Revenue	25,260,969	1,237,306	1,045,136	105,386	1,673,655				29,322,452
Transfers In	14,422								14,422
TOTAL REVENUE + TRANSFERS	25,275,391	1,237,306	1,045,136	105,386	1,673,655				29,336,874
EXPENDITURES									
Elementary School Program	6,549,051	441,911			36,249				7,027,211
Secondary School Program	6,526,642	103,170			47,372				6,677,184
Exceptional Child Program	1,820,937	234,041							2,054,978
Preschool Exceptional Program		173,751							173,751
Gifted & Talented Program	159,708								159,708
Interscholastic Program	192,688								192,688
School Activity Program	2,402								2,402
Summer School Program	22,259								22,259
Adult School Program	52,147								52,147
TOTAL INSTRUCTION	15,325,834	952,873			83,621				16,362,328
Attend./Guidance/Health Program	696,127	54,530							750,657
Special Services Program	528,774	49,837							578,611
Instruction Improvement Program	415,832	17,568							433,400
Educational Media Program	355,670	385							356,055
Board of Education Program	138,456								138,456
District Administration Program	444,121	30,727							474,848
School Administration Program	1,408,784	3,843							1,412,627
Business Operation Program	297,393								297,393
Central Service Program	45,955								45,955
Buildings-Care Program	2,088,327								2,088,327
Maintenance-Bldgs. & Equip.	1,000,015	69,486			88,873				1,158,374
Maintenance-Grounds	187,155								187,155
Security Program	20,532								20,532
Transport-School Program	1,011,519	19,351			196,474				1,227,344
Transportation-Activity Program	117,191								117,191
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	8,755,851	245,727			285,347				9,286,925
Food Services Program			1,067,342						1,067,342
Community Services Program									
TOTAL NON-INSTRUCTION			1,067,342						1,067,342
Capital Assets Program					1,542,376				1,542,376
Debt Services Program - Principal				75,000					75,000
Debt Services Program - Interest				19,205					19,205
TOTAL EXPENDITURES	24,081,685	1,198,600	1,067,342	94,205	1,911,344				28,353,176
Transfers		14,422							14,422
Total Expenditures & Transfers	24,081,685	1,213,022	1,067,342	94,205	1,911,344				28,367,598
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,193,706	24,284	(22,206)	11,181	(237,689)				969,276
Fund Balance July 1, 1989	2,401,387	119,286	42,313	129,030	390,925				3,082,941
Fund Balance June 30, 1990	3,595,093	143,570	20,107	140,211	153,236				4,052,217

BONNEVILLE COUNTY

SWAN VALLEY ELEM. SCHOOL DISTRICT #092

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	138,893				33,404				172,297
Other Local	18,545		10,536						29,081
State Sources	221,309								221,309
Federal Sources	2,848	19,319	8,070						30,237
Other Sources									
Total Revenue	381,595	19,319	18,606		33,404				452,924
Transfers In					63,264				63,264
TOTAL REVENUE + TRANSFERS	381,595	19,319	18,606		96,668				516,188
EXPENDITURES									
Elementary School Program	238,037	2,924							240,961
Secondary School Program	35,673								35,673
Exceptional Child Program		6,741							6,741
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	389								389
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	274,099	9,665							283,764
Attend./Guidance/Health Program	217								217
Special Services Program									
Instruction Improvement Program									
Educational Media Program	1,928	1,684							3,612
Board of Education Program									
District Administration Program	53,651								53,651
School Administration Program	5,544								5,544
Business Operation Program									
Central Service Program									
Buildings-Care Program	37,172								37,172
Maintenance-Bldgs. & Equip.	2,045								2,045
Maintenance-Grounds									
Security Program									
Transport-School Program	37,863								37,863
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	138,420	1,684							140,104
Food Services Program	177		21,723						21,900
Community Services Program									
TOTAL NON-INSTRUCTION	177		21,723						21,900
Capital Assets Program					42,520				42,520
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	412,696	11,349	21,723		42,520				488,288
Transfers	63,264								63,264
Total Expenditures & Transfers	475,960	11,349	21,723		42,520				551,552
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(94,365)	7,970	(3,117)		54,148				(35,364)
Fund Balance July 1, 1989	234,372	1,586	1,427		6,584				243,969
Fund Balance June 30, 1990	140,007	9,556	(1,690)		60,732				208,605

BONNEVILLE COUNTY

BONNEVILLE JT. SCHOOL DISTRICT #093

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	2,013,820			1,606,611	640,049				4,260,480
Other Local	579,467	2,090	501,482	23,806	37,568				1,144,413
State Sources	13,591,305	34,921	26,838						13,653,064
Federal Sources	291,392	702,556	526,557						1,520,505
Other Sources	1,140								1,140
Total Revenue	16,477,124	739,567	1,054,877	1,630,417	677,617				20,579,602
Transfers In		81,632			136,151				217,783
TOTAL REVENUE + TRANSFERS	16,477,124	821,199	1,054,877	1,630,417	813,768				20,797,385
EXPENDITURES									
Elementary School Program	4,953,679	239,804							5,193,483
Secondary School Program	4,689,735	9,687			8,525				4,707,947
Exceptional Child Program	658,567	312,289							970,856
Preschool Exceptional Program		91,393							91,393
Gifted & Talented Program	71,584								71,584
Interscholastic Program	78,888								78,888
School Activity Program	31,348								31,348
Summer School Program	21,835								21,835
Adult School Program									
TOTAL INSTRUCTION	10,505,636	653,173			8,525				11,167,334
Attend./Guidance/Health Program	292,733								292,733
Special Services Program	637,248	61,474							698,722
Instruction Improvement Program	22,447	74,113							96,560
Educational Media Program	209,844	28,093							237,937
Board of Education Program	47,907								47,907
District Administration Program	429,779	395							430,174
School Administration Program	1,029,064	11,870							1,040,934
Business Operation Program	160,287								160,287
Central Service Program	58,556								58,556
Buildings-Care Program	1,480,029								1,480,029
Maintenance-Bldgs. & Equip.	401,003				20,158				421,161
Maintenance-Grounds	55,488								55,488
Security Program									
Transport-School Program	799,532	4,508							804,040
Transportation-Activity Program	10,443								10,443
General Transportation Program	24,126								24,126
Other Support Services Program	(189,841)								(189,841)
TOTAL SUPPORT SERVICES	5,468,645	180,453			20,158				5,669,256
Food Services Program			1,166,219						1,166,219
Community Services Program		130							130
TOTAL NON-INSTRUCTION		130	1,166,219						1,166,349
Capital Assets Program					565,454				565,454
Debt Services Program - Principal				1,062,632					1,062,632
Debt Services Program - Interest				1,130,068					1,130,068
TOTAL EXPENDITURES	15,974,281	833,756	1,166,219	2,192,700	594,137				20,761,093
Transfers	217,782								217,782
Total Expenditures & Transfers	16,192,063	833,756	1,166,219	2,192,700	594,137				20,978,875
Excess (Deficiency) of Revenue Over Expenditures & Transfers	285,061	(12,557)	(111,342)	(562,283)	219,631				(181,490)
Fund Balance July 1, 1989	368,658	52,020		1,566,840	(60,653)				1,926,865
Fund Balance June 30, 1990	653,719	39,463	(111,342)	1,004,557	158,978				1,745,375

BOUNDARY COUNTY

BOUNDARY COUNTY SCHOOL DISTRICT #101

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	766,718			8,510					775,228
Other Local	114,322	5,025	107,517					42,899	226,864
State Sources	3,275,889	7,858	801						3,284,548
Federal Sources	37,597	456,664	99,863						594,124
Other Source	3,918								3,918
Total Revenue	4,198,444	469,547	208,181	8,510				42,899	4,884,682
Transfers in			24,303					11,493	24,303
TOTAL REVENUE + TRANSFERS	4,198,444	469,547	232,484	8,510				54,392	4,908,985
EXPENDITURES									
Elementary School Program	1,219,098	186,790							1,405,888
Secondary School Program	1,112,003	19,642							1,131,645
Exceptional Child Program	251,991	17,422							269,413
Preschool Exceptional Program	25,901	12,621							38,522
Gifted & Talented Program	30,880								30,880
Interscholastic Program	13,634								13,634
School Activity Program	80,466								80,465
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,733,973	236,475							2,970 [illegible]
Attend./Guidance/Health Program	35,882								35 [illegible]
Special Services Program	126,553	9,071							135 [illegible]
Instruction Improvement Program	39,035	4,967							44,0[illegible]
Educational Media Program	34,971							69,682	34,971
Board of Education Program	21,682	23,078							44,760
District Administration Program	115,338	30,819							146,157
School Administration Program	285,559								285,559
Business Operation Program	55,204								55,204
Central Service Program	30,115								30,115
Buildings-Care Program	430,393								430,393
Maintenance-Bldgs. & Equip.	45,482	97,712							143,194
Maintenance-Grounds	7,391								7,391
Security Program									
Transport-School Program	409,952	65,397							475,349
Transportation-Activity Program	17,827								17,827
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,655,384	231,044						69,682	1,886,428
Food Services Program	7,942		233,432						241,374
Community Services Program									
TOTAL NON-INSTRUCTION	7,942		233,432						241,374
Capital Assets Program		10,089							10,089
Debt Services Program - Principal		7,500							7,500
Debt Services Program - Interest									
TOTAL EXPENDITURES	4,397,299	485,108	233,432					69,682	5,115,839
Transfers		24,303		11,493					35,796
Total Expenditures & Transfers	4,397,299	509,411	233,432	11,493				69,682	5,151,635
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(198,855)	(39,864)	(948)	(2,983)				(15,290)	(242,650)
Fund Balance July 1, 1989	(29,485)	262,483		23,834				186,974	256,832
Fund Balance June 30, 1990	(228,340)	222,619	(948)	20,851				171,684	14,182

BUTTE COUNTY

ARCO JT. SCHOOL DISTRICT #111

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	454,324			52,700					507,024
Other Local	39,256	780	48,671						88,707
State Sources	1,701,434	7,127							1,708,561
Federal Sources	38,248	102,680	44,735		35,895				221,558
Other Sources									
Total Revenue	2,233,262	110,587	93,406	52,700	35,895				2,525,850
Transfers In									
TOTAL REVENUE + TRANSFERS	2,233,262	110,587	93,406	52,700	35,895				2,525,850
EXPENDITURES									
Elementary School Program	494,543	67,738							562,281
Secondary School Program	549,857	20,675							570,532
Exceptional Child Program	106,291	8,795							115,086
Preschool Exceptional Program		6,695							6,695
Gifted & Talented Program									
Interscholastic Program	49,054								49,054
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,199,745	103,903							1,303,648
Attend./Guidance/Health Program	43,508	1,705							45,213
Special Services Program	31,556	1,845							33,401
Instruction Improvement Program		3,751							3,751
Educational Media Program	36,860	1,247							38,107
Board of Education Program									
District Administration Program	127,560								127,560
School Administration Program	159,112								159,112
Business Operation Program									
Central Service Program									
Buildings-Care Program	215,988								215,988
Maintenance-Bldgs. & Equip.	115,087								115,087
Maintenance-Grounds									
Security Program									
Transport-School Program	252,306								252,306
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	981,977	8,548							990,525
Food Services Program			108,098						108,098
Community Services Program									
TOTAL NON-INSTRUCTION			108,098						108,098
Capital Assets Program					34,958				34,958
Debt Services Program - Principal				30,000					30,000
Debt Services Program - Interest				19,814					19,814
TOTAL EXPENDITURES	2,181,722	112,451	108,098	49,814	34,958				2,487,043
Transfers									
Total Expenditures & Transfers	2,181,722	112,451	108,098	49,814	34,958				2,487,043
Excess (Deficiency) of Revenue Over Expenditures & Transfers	51,540	(1,864)	(14,692)	2,886	937				38,807
Fund Balance July 1, 1989	122,213	17,724	12,627	(4,470)	25,488				173,582
Fund Balance June 30, 1990	173,753	15,860	(2,065)	(1,584)	26,425				212,389

CAMAS COUNTY

CAMAS COUNTY SCHOOL DISTRICT #121

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	215,540								215,540
Other Local	31,790	2,934	17,295		5,438				57,457
State Sources	509,004	149	1,232						510,385
Federal Sources	9,801	25,943	17,736						53,480
Other Sources					3,026				3,026
Total Revenue	766,135	29,026	36,263		8,464				839,888
Transfers In		816			56,000				56,816
TOTAL REVENUE + TRANSFERS	766,135	29,842	36,263		64,464				896,704
EXPENDITURES									
Elementary School Program	245,632	8,621							254,253
Secondary School Program	234,973	2,161							237,134
Exceptional Child Program		4,543							4,543
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	480,605	15,325							495,930
Attend./Guidance/Health Program									
Special Services Program									
Instruction Improvement Program	927								927
Educational Media Program									
Board of Education Program	27,927								27,927
District Administration Program	49,561								49,561
School Administration Program									
Business Operation Program									
Central Service Program									
Buildings-Care Program	76,384								76,384
Maintenance-Bldgs. & Equip.	7,434								7,434
Maintenance-Grounds									
Security Program									
Transport-School Program	41,170								41,170
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	203,403								203,403
Food Services Program			38,928						38,928
Community Services Program									
TOTAL NON-INSTRUCTION			38,928						38,928
Capital Assets Program					20,842				20,842
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	684,008	15,325	38,928		20,842				759,103
Transfers	56,816								56,816
Total Expenditures & Transfers	740,824	15,325	38,928		20,842				915,919
Excess (Deficiency) of Revenue Over Expenditures & Transfers	25,311	14,517	(2,665)		43,622				80,785
Fund Balance July 1, 1989	70,486	39,059	5,575		64,413				179,533
Fund Balance June 30, 1990	95,797	53,576	2,910		108,035				260,318

CANYON COUNTY

NAMPA SCHOOL DISTRICT #131

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,809,410			457,380	1,228,973				4,495,763
Other Local	350,309	15,655	565,872	12,781	61,771			169,596	1,006,388
State Sources	14,265,298	150							14,265,448
Federal Sources	277,333	1,504,516	352,129						2,133,978
Other Sources	1,018								1,018
Total Revenue	17,703,368	1,520,321	918,001	470,161	1,290,744			169,596	21,902,595
Transfers In	87,851								87,851
TOTAL REVENUE + TRANSFERS	17,791,219	1,520,321	918,001	470,161	1,290,744			169,596	21,990,446
EXPENDITURES									
Elementary School Program	4,608,290	820,983							5,429,273
Secondary School Program	5,490,252								5,490,252
Exceptional Child Program	1,483,371	392,718							1,876,089
Preschool Exceptional Program		64,459							64,459
Gifted & Talented Program	84,250								84,250
Interscholastic Program	260,242								260,242
School Activity Program									
Summer School Program	160,787								160,787
Adult School Program		19,155							19,155
TOTAL INSTRUCTION	12,087,192	1,297,315							13,384,507
Attend./Guidance/Health Program	534,940	63,531							598,471
Special Services Program	388,706								388,706
Instruction Improvement Program	239,431	112,154							351,585
Educational Media Program	170,640								170,640
Board of Education Program	77,462								77,462
District Administration Program	333,445	48,399							381,844
School Administration Program	1,096,033								1,096,033
Business Operation Program	150,131								150,131
Central Service Program	(21,293)								(21,293)
Buildings-Care Program	1,355,548								1,355,548
Maintenance-Bldgs. & Equip.	529,064								529,064
Maintenance-Grounds	27,739								27,739
Security Program									
Transport-School Program	1,029,136	15,580							1,044,716
Transportation-Activity Program	55,450								55,450
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	5,966,432	239,664							6,206,096
Food Services Program	9,134	629	1,126,399						1,136,162
Community Services Program		240						30,800	240
TOTAL NON-INSTRUCTION	9,134	869	1,126,399					30,800	1,136,402
Capital Assets Program	17,388				1,330,163				1,347,551
Debt Services Program - Principal									
Debt Services Program - Interest	(533)			465,344					464,811
TOTAL EXPENDITURES	18,079,613	1,537,848	1,126,399	465,344	1,330,163			30,800	22,539,367
Transfers	14,910	9,863							24,773
Total Expenditures & Transfers	18,094,523	1,547,711	1,126,399	465,344	1,330,163			30,800	22,564,140
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(303,304)	(27,390)	(208,398)	4,817	(39,419)			138,796	(573,694)
Fund Balance July 1, 1989	419,258	230,755	459,345	185,499	(209,827)			222,742	1,085,030
Fund Balance June 30, 1990	115,954	203,365	250,947	190,316	(249,246)			361,538	511,336

CANYON COUNTY

CALDWELL SCHOOL DISTRICT #132

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,909,268			132,682	307,889				2,349,839
Other Local	179,482	14,104	252,542	78,686	128,539			21,016	653,353
State Sources	7,561,432	57,052	18,854						7,637,338
Federal Sources	6,327	785,846	382,859						1,175,032
Other Sources					3,206,984				3,206,984
Total Revenue	9,656,509	857,002	654,255	211,368	3,643,412			21,016	15,022,546
Transfers In	42,796								42,796
TOTAL REVENUE + TRANSFERS	9,699,305	857,002	654,255	211,368	3,643,412			21,016	15,065,342
EXPENDITURES									
Elementary School Program	3,117,663	506,864							3,624,527
Secondary School Program	3,044,424	30,572			4,422				3,079,418
Exceptional Child Program	526,615	101,326							627,941
Preschool Exceptional Program									
Gifted & Talented Program	29,513	4,598							34,111
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program		9,645							9,645
TOTAL INSTRUCTION	6,718,215	653,005			4,422				7,375,642
Attend./Guidance/Health Program	285,905	58,047							343,952
Special Services Program	184,770	12,257							197,027
Instruction Improvement Program	20,534	17,778							38,312
Educational Media Program	176,807	2,298							179,105
Board of Education Program									
District Administration Program	268,446	60,485							328,931
School Administration Program	719,731								719,731
Business Operation Program									
Central Service Program									
Buildings-Care Program	766,631	3,752							770,383
Maintenance-Bldgs. & Equip.	100,161								100,161
Maintenance-Grounds	68,974								68,974
Security Program	2,042								2,042
Transport-School Program	502,432	10,243							512,675
Transportation-Activity Program	15,415								15,415
General Transportation Program	3,498								3,498
Other Support Services Program									
TOTAL SUPPORT SERVICES	3,115,346	164,860							3,280,206
Food Services Program			609,984						609,984
Community Services Program								18,080	
TOTAL NON-INSTRUCTION			609,984					18,080	609,984
Capital Assets Program					765,446				765,446
Debt Services Program - Principal	8,093			125,000					133,093
Debt Services Program - Interest				79,385					79,385
TOTAL EXPENDITURES	9,841,654	817,865	609,984	204,385	769,868			18,080	12,243,756
Transfers		18,096	24,700						42,796
Total Expenditures & Transfers	9,841,654	835,961	634,684	204,385	769,868			18,080	12,286,552
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(142,349)	21,041	19,571	6,983	2,873,544			2,936	2,778,790
Fund Balance July 1, 1989	398,824	18,764	(14,600)	55,292	103,127			118,138	561,407
Fund Balance June 30, 1990	256,475	39,805	4,971	62,275	2,976,671			121,074	[illegible],340,197

CANYON COUNTY

WILDER SCHOOL DISTRICT #133

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	251,982				78,630				330,612
Other Local	37,647		12,544						50,191
State Sources	1,031,863	12,776	3,079						1,047,718
Federal Sources	18,232	247,212	99,905						365,349
Other Sources	230								230
Total Revenue	1,339,954	259,988	115,528		78,630				1.794,100
Transfers In	5,795								5,795
TOTAL REVENUE + TRANSFERS	1,345,749	259,988	115,528		78,630				1,799,895
EXPENDITURES									
Elementary School Program	338,611	142,934							481,545
Secondary School Program	401,821	34,403							436,224
Exceptional Child Program	44,384								44,384
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	31,792								31,792
School Activity Program	3,173								3,173
Summer School Program	1,997	20,400							22,397
Adult School Program									
TOTAL INSTRUCTION	821,778	197,737							1,019,515
Attend./Guidance/Health Program	28,241	2,936							31,177
Special Services Program	5,162	13,202							18,364
Instruction Improvement Program	9,278	13,603							22,881
Educational Media Program	36,424								36,424
Board of Education Program	4,505								4,505
District Administration Program	54,629								54,629
School Administration Program	123,896	18,472							142,368
Business Operation Program	35,011								35,011
Central Service Program									
Buildings-Care Program	139,374	924							140,298
Maintenance-Bldgs. & Equip.	14,478				65,392				79,870
Maintenance-Grounds	6,974								6,974
Security Program									
Transport-School Program	64,648	11,984							76,632
Transportation-Activity Program	9,205								9,205
General Transportation Program	1,989								1,989
Other Support Services Program									
TOTAL SUPPORT SERVICES	533,814	61,121			65,392				660,327
Food Services Program			117,960						117,960
Community Services Program	524	427							951
TOTAL NO[illegible]STRUCTION	524	427	117,960						118,911
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,356,116	259,285	117,960		65,392				1,798,753
Transfers		5,795							5,795
Total Expenditures & Transfers	1,356,116	265,080	117,960		65,392				1,804,548
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(10,367)	(5,092)	(2,432)		13,238				(4,653)
Fund Balance July 1, 1989	117,402	13,910	21,337						152,649
Fund Balance June 30, 1990	107,035	8,818	18,905		13,238				147,996

CANYON COUNTY

MIDDLETON SCHOOL DISTRICT #134

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 250	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	409,070			355,210	105				764,385
Other Local	82,624	510	101,459	18,801	9,040				212,434
State Sources	3,442,765	5,100							3,447,865
Federal Sources		254,755	133,271						388,026
Other Sources									
Total Revenue	3,934,459	260,365	234,730	374,011	9,145				4,812,710
Transfers In									
TOTAL REVENUE + TRANSFERS	3,934,459	260,365	234,730	374,011	9,145				4,812,710
EXPENDITURES									
Elementary School Program	986,194	132,103							1,118,297
Secondary School Program	1,030,609	10,648							1,041,257
Exceptional Child Program	217,574	46,085							263,659
Preschool Exceptional Program	12,799	17,803							30,602
Gifted & Talented Program	13,510								13,510
Interscholastic Program	57,249								57,249
School Activity Program	9,332								9,332
Summer School Program	2,812	4,800							7,612
Adult School Program									
TOTAL INSTRUCTION	2,330,079	211,439							2,541,518
Attend./Guidance/Health Program	145,163								145,163
Special Services Program	50,323	6,413							56,736
Instruction Improvement Program		1,982							1,982
Educational Media Program	101,243	14,129							115,372
Board of Education Program	27,454								27,454
District Administration Program	85,419								85,4[illegible]
School Administration Program	271,310								271,310
Business Operation Program	19,477								19,477
Central Service Program									
Buildings-Care Program	345,161								345,161
Maintenance-Bldgs. & Equip.	96,975								96,975
Maintenance-Grounds	17,740								17,740
Security Program									
Transport-School Program	323,508								323,508
Transportation-Activity Program	24,890	200							25,090
General Transportation Program	2,578								2,578
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,511,241	22,724							1,533,965
Food Services Program			242,626						242,626
Community Services Program									
TOTAL NON-INSTRUCTION			242,626						242,626
Capital Assets Program									
Debt Services Program - Principal				205,000					205,000
Debt Services Program - Interest				160,518					160,518
TOTAL EXPENDITURES	3,841,320	234,163	242,626	365,518					4,683,627
Transfers									
Total Expenditures & Transfers	3,841,320	234,163	242,626	365,518					4,683,627
Excess (Deficiency) of Revenue Over Expenditures & Transfers	93,139	26,202	(7,896)	8,493	9,145				129,083
Fund Balance July 1, 1989	154,656	4,677	(14,233)	165,437	94,297				404,834
Fund Balance June 30, 1990	247,795	30,879	(22,129)	173,930	103,442				533,817

CANYON COUNTY

NOTUS SCHOOL DISTRICT #135

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	140,133			47,316	30,404				217,853
Other Local	23,123		21,674	4,129	6,818				55,744
State Sources	828,810								828,810
Federal Sources		70,331	50,971						121,302
Other Sources									
Total Revenue	992,066	70,331	72,645	51,445	37,222				1,223,709
Transfers In									
TOTAL REVENUE + TRANSFERS	992,066	70,331	72,645	51,445	37,222				1,223,709
EXPENDITURES									
Elementary School Program	311,894	58,405							370,299
Secondary School Program	208,292								208,292
Exceptional Child Program	35,028								35,028
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	35,793								35,793
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	591,007	58,405							649,412
Attend./Guidance/Health Program	3,282								3,282
Special Services Program	24,278								24,278
Instruction Improvement Program		2,301							2,301
Educational Media Program	27,249	4,810							32,059
Board of Education Program									
District Administration Program	70,408								70,408
School Administration Program	26,643								26,643
Business Operation Program	28,149	300							28,449
Central Service Program									
Buildings-Care Program	129,260								129,260
Maintenance-Bldgs. & Equip.	13,455								13,455
Maintenance-Grounds									
Security Program									
Transport-School Program	46,927	1,280							48,207
Transportation-Activity Program	1,858								1,858
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	371,509	8,691							380,200
Food Services Program			71,391						71,391
Community Services Program									
TOTAL NON-INSTRUCTION			71,391						71,391
Capital Assets Program					41,527				41,527
Debt Services Program - Principal				40,000					40,000
Debt Services Program - Interest				18,250					18,250
TOTAL EXPENDITURES	962,516	67,096	71,391	58,250	41,527				1,200,780
Transfers									
Total Expenditures & Transfers	962,516	67,096	71,391	58,250	41,527				1,200,780
Excess (Deficiency) of Revenue Over Expenditures & Transfers	29,550	3,235	1,254	(6,805)	(4,305)				22,929
Fund Balance July 1, 1989	115,861	193	6,518	79,015	27,250				228,837
Fund Balance June 30, 1990	145,411	3,428	7,772	72,210	22,945				251,766

CANYON COUNTY

MELBA JT. SCHOOL DISTRICT #136

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	255,148			72,164	86,616				413,928
Other Local	36,065		35,580	10,243	978				82,866
State Sources	1,149,190								1,149,190
Federal Sources	16,128	92,631	50,707						159,466
Other Sources									
Total Revenue	1,456,531	92,631	86,287	82,407	87,594				1,805,450
Transfers In	16,500				16,500				33,000
TOTAL REVENUE + TRANSFERS	1,473,031	92,631	86,287	82,407	104,094				1,838,450
EXPENDITURES									
Elementary School Program	416,375	41,901							458,276
Secondary School Program	465,250	8,919							474,169
Exceptional Child Program		14,669							14,669
Preschool Exceptional Program		14,607							14,607
Gifted & Talented Program									
Interscholastic Program	1,500								1,500
School Activity Program									
Summer School Program	2,724								2,724
Adult School Program									
TOTAL INSTRUCTION	885,849	80,096							965,945
Attend./Guidance/Health Program	5,665								5,665
Special Services Program									
Instruction Improvement Program	22,507								22,507
Educational Media Program	30,016								30,016
Board of Education Program	3,105								3,105
District Administration Program	51,883								51,883
School Administration Program	74,775								74,775
Business Operation Program	65,992								65,992
Central Service Program									
Buildings-Care Program	99,301								99,301
Maintenance-Bldgs. & Equip.	28,263								28,263
Maintenance-Grounds									
Security Program									
Transport-School Program	85,363								85,363
Transportation-Activity Program									
General Transportation Program	26,410								26,410
Other Support Services Program	27,718								27,718
TOTAL SUPPORT SERVICES	520,998								520,998
Food Services Program			87,394						87,394
Community Services Program									
TOTAL NON-INSTRUCTION			87,394						87,394
Capital Assets Program					54,666				54,666
Debt Services Program - Principal				15,000					15,000
Debt Services Program -- Interest				18,023					18,023
TOTAL EXPENDITURES	1,406,847	80,096	87,394	33,023	54,666				1,662,026
Transfers	16,500				16,500				33,000
Total Expenditures & Transfers	1,423,347	80,096	87,394	33,023	71,166				1,695,026
Excess (Deficiency) of Revenue Over Expenditures & Transfers	49,684	12,535	(1,107)	49,384	32,928				143,424
Fund Balance July 1, 1989	31,644	2,251	17,511	224,679	37,865				313,950
Fund Balance June 30, 1990	81,328	14,786	16,404	274,063	70,793				457,374

CANYON COUNTY

PARMA SCHOOL DISTRICT #137

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	520,187				152,443				672,630
Other Local	61,991		45,308		5,353				112,652
State Sources	1,757,658	34,125	4,971						1,796,754
Federal Sources		181,196	145,285						326,481
Other Sources	1,292								1,292
Total Revenue	2,341,128	215,321	195,564		157,796				2,909,809
Transfers In	2,370				12,547				14,917
TOTAL REVENUE + TRANSFERS	2,343,498	215,321	195,564		170,343				2,924,726
EXPENDITURES									
Elementary School Program	626,553	120,518			20,225				767,296
Secondary School Program	710,688	18,639			9,539				738,866
Exceptional Child Program	75,064	20,976							96,040
Preschool Exceptional Program		4,690							4,690
Gifted & Talented Program									
Interscholastic Program	46,265				3,832				50,097
School Activity Program									
Summer School Program		10,439							10,439
[illegible] chool Program									
TOTAL INSTRUCTION	1,458,570	175,262			33,596				1,667,428
Attend./Guidance/Health Program	65,191	8,625							73,816
Special Services Program	50,505								50,505
Instruction Improvement Program	5,160	23,773							28,933
Educational Media Program	67,465	2,927							70,392
Board of Education Program	11,740	1,450							13,190
District Administration Program	83,735								83,735
School Administration Program	167,032								167,032
Business Operation Program									
Central Service Program									
Buildings-Care Program	186,102	1,863			2,949				190,914
Maintenance-Bldgs. & Equip.	17,642				1,502				19,144
Maintenance-Grounds	5,825				13,000				18,825
Security Program									
Transport-School Program	149,124	456			25,407				174,987
Transportation-Activity Program	4,000								4,000
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	813,521	39,094			42,858				895,473
Food Services Program		69	183,120						183,189
Community Services Program	1,312	574							1,886
TOTAL NON-INSTRUCTION	1,312	643	183,120						185,075
Capital Assets Program					23,598				23,598
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	2,273,403	214,999	183,120		100,052				2,771,574
Transfers	12,547	4,108							16,655
Total Expenditures & Transfers	2,285,950	219,107	183,120		100,052				2,788,229
Excess (Deficiency) of Revenue Over Expenditures & Transfers	57,548	(3,786)	12,444		70,291				136,497
Fund Balance July 1, 1989	(5,829)	3,786	3,023		355,342				356,322
Fund Balance June 30, 1990	51,719		15,467		425,633				492,819

CANYON COUNTY

VALLIVUE SCHOOL DISTRICT #139

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,737,354			74,923	372,319				2,184,596
Other Local	78,515		213,944	7,896	19,201				319,556
State Sources	3,943,570				19,065				3,962,635
Federal Sources		361,937	185,042	—					546,979
Other Sources									
Total Revenue	5,759,439	361,937	398,986	82,819	410,585				7,013,766
Transfers In	11,066								11,066
TOTAL REVENUE + TRANSFERS	5,770,505	361,937	398,986	82,819	410,585				7,024,832
EXPENDITURES									
Elementary School Program	1,524,401	184,188			23,316				1,731,905
Secondary School Program	1,724,498	15,699			23,347				1,763,544
Exceptional Child Program	293,363	64,237							357,600
Preschool Exceptional Program		16,806							16,806
Gifted & Talented Program	32,405								32,405
Interscholastic Program	65,916								65,916
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	3,640,583	280,930			46,663				3,968,176
Attend./Guidance/Health Program	199,686	13,551							213,237
Special Services Program	116,723	10,179							126,902
Instruction Improvement Program	49,071	21,444							70,515
Educational Media Program	111,941	20,713							132,654
Board of Education Program	11,101								11,101
District Administration Program	79,295								79,295
School Administration Program	331,943								331,943
Business Operation Program	112,238								112,238
Central Service Program									
Buildings-Care Program	340,583								340,583
Maintenance-Bldgs. & Equip.	137,209				482				137,691
Maintenance-Grounds									
Security Program									
Transport-School Program	477,237				61,517				538,754
Transportation-Activity Program									
General Transportation Program	5,156								5,156
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,972,183	65,887			61,999				2,100,069
Food Services Program	12,050		400,571						412,621
Community Services Program	17,158	185							17,343
TOTAL NON-INSTRUCTION	29,208	185	400,571						429,964
Capital Assets Program					181,931				181,931
Debt Services Program - Principal				85,000					85,000
Debt Services Program - Interest				8,250					8,250
TOTAL EXPENDITURES	5,641,974	347,002	400,571	93,250	290,593				6,773,390
Transfers		11,166							11,166
Total Expenditures & Transfers	5,641,974	358,168	400,571	93,250	290,593				6,784,556
Excess (Deficiency) of Revenue Over Expenditures & Transfers	128,531	3,769	(1,585)	(10,431)	119,992				240,276
Fund Balance July 1, 1989	294,236	11,011	33,929	91,396	161,186				591,758
Fund Balance June 30, 1990	422,767	14,780	32,344	80,965	281,178				832,034

CARIBOU COUNTY

GRACE JT. SCHOOL DISTRICT #148

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	278,704				125,335				404,039
Other Local	35,114		62,761						97,875
State Sources	1,589,726								1,589,726
Federal Sources		83,534	84,326						167,860
Other Sources					200,000				200,000
Total Revenue	1,903,544	83,534	147,087		325,335				2,459,500
Transfers In				8,407	349,182				357,589
TOTAL REVENUE + TRANSFERS	1,903,544	83,534	147,087	8,407	674,517				2,817,089
EXPENDITURES									
Elementary School Program	533,613	31,444							565,057
Secondary School Program	582,262								582,262
Exceptional Child Program		11,178							11,178
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	41,769								41,769
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,157,644	42,622							1,200,266
Attend./Guidance/Health Program	34,702	788							35,490
Special Services Program	95,817								95,817
Instruction Improvement Program		240							240
Educational Media Program	29,937	2,278							32,215
Board of Education Program	24,258								24,258
District Administration Program	62,501	4,375							66,876
School Administration Program	60,308								60,308
Business Operation Program									
Central Service Program									
Buildings-Care Program	176,014								176,014
Maintenance-Bldgs. & Equip.	32,642	8,203			2,970				43,815
Maintenance-Grounds	3,713								3,713
Security Program									
Transport-School Program	142,011				2,997				145,008
Transportation-Activity Program	4,512								4,512
General Transportation Program	207								207
Other Support Services Program	3,321								3,321
TOTAL SUPPORT SERVICES	669,943	15,884			5,967				691,794
Food Services Program	7,234		141,818						149,052
Community Services Program									
TOTAL NON-INSTRUCTION	7,234		141,818						149,052
Capital Assets Program					549,182				549,182
Debt Services Program - Principal									
Debt Services Program - Interest	84			8,407					8,491
TOTAL EXPENDITURES	1,834,905	58,506	141,818	8,407	555,149				2,598,785
Transfers	249,182				108,407				357,589
Total Expenditures & Transfers	2,084,087	58,506	141,818	8,407	663,556				2,956,374
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(180,543)	25,028	5,269		10,961				(139,285)
Fund Balance July 1, 1989	312,836	16,476	19,059		1,461				349,832
Fund Balance June 30, 1990	132,293	41,504	24,328		12,422				210,547

CARIBOU COUNTY

NORTH GEM SCHOOL DISTRICT #149

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	315,384				76,861				392,245
Other Local	13,562		22,841						36,403
State Sources	545,297	2,250							547,547
Federal Sources		27,388	16,189						43,577
Other Sources									
Total Revenue	874,243	29,638	39,030		76,861				1,019,772
Transfers In	16,370								16,370
TOTAL REVENUE + TRANSFERS	890,613	29,638	39,030		76,861				1,036,142
EXPENDITURES									
Elementary School Program	194,339	15,496			9,551				219,386
Secondary School Program	286,904	5,269			7,634				299,807
Exceptional Child Program	11,675								11,675
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	19,456				1,855				21,311
School Activity Program	5,600				3,098				8,698
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	517,974	20,765			22,138				560,877
Attend./Guidance/Health Program	3,221								3,221
Special Services Program									
Instruction Improvement Program					3,671				3,671
Educational Media Program	11,496								11,496
Board of Education Program	21,927								21,927
District Administration Program	60,173								60,173
School Administration Program	20,136								20,136
Business Operation Program									
Central Service Program									
Buildings-Care Program	87,819				20,896				108,715
Maintenance-Bldgs. & Equip.	458				13,728				14,186
Maintenance-Grounds									
Security Program									
Transport-School Program	35,899								35,899
Transportation-Activity Program	13,708								13,708
General Transportation Program	12,054								12,054
Other Support Services Program									
TOTAL SUPPORT SERVICES	266,891				38,295				305,186
Food Services Program	28,515		41,994		60				70,569
Community Services Program									
TOTAL NON-INSTRUCTION	28,515		41,994		60				70,569
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	813,380	20,765	41,994		60,493				936,632
Transfers		6,449			9,921				16,370
Total Expenditures & Transfers	813,380	27,214	41,994		70,414				953,002
Excess (Deficiency) of Revenue Over Expenditures & Transfers	77,233	2,424	(2,964)		6,447				83,140
Fund Balance July 1, 1989	135,792	14,079	9,714						159,585
Fund Balance June 30, 1990	213,025	16,503	6,750		6,447				242,725

CARIBOU COUNTY

SODA SPRINGS JT. SCHOOL DISTRICT #150

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,094,821			151,047	281,602				1,527,470
Other Local	99,999		103,983	71	31,710				235,763
State Sources	2,023,529								2,023,529
Federal Sources		93,683	63,502						157,185
Other Sources									
Total Revenue	3,218,349	93,683	167,485	151,118	313,312				3,943,947
Transfers In									
TOTAL REVENUE + TRANSFERS	3,218,349	93,683	167,485	151,118	313,312				3,943,947
EXPENDITURES									
Elementary School Program	1,025,541				11,469				1,037,010
Secondary School Program	862,986				21,857				884,843
Exceptional Child Program	137,816	86,239							224,055
Preschool Exceptional Program	17,402								17,402
Gifted & Talented Program	8,319								8,319
Interscholastic Program	40,393								40,393
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,092,457	86,239			33,326				2,212,022
Attend./Guidance/Health Program	33,460								33,460
Special Services Program	69,893								69,893
Instruction Improvement Program	10,759								10,759
Educational Media Program	34,106								34,106
Board of Education Program	11,571								11,571
District Administration Program	85,837				2,118				87,955
School Administration Program	204,606								204,606
Business Operation Program	10,074				1,430				11,504
Central Service Program									
Buildings-Care Program	338,301								338,301
Maintenance-Bldgs. & Equip.	61,705				125,841				187,546
Maintenance-Grounds	1,050								1,050
Security Program									
Transport-School Program	159,175				72,687				231,862
Transportation-Activity Program	3,321								3,321
General Transportation Program	7,271								7,271
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,031,129				202,076				1,233,205
Food Services Program	22,041		163,457						185,498
Community Services Program									
TOTAL NON-INSTRUCTION	22,041		163,457						185,498
Capital Assets Program			1,152		118,742				119,894
Debt Services Program - Principal				50,605					50,605
Debt Services Program - Interest	12			88,672					88,684
TOTAL EXPENDITURES	3,145,639	86,239	164,609	139,277	354,144				3,889,908
Transfers									
Total Expenditures & Transfers	3,145,639	66,239	164,609	139,277	354,144				3,889,908
Excess (Deficiency) of Revenue Over Expenditures & Transfers	72,710	7,444	2,876	11,841	(40,832)				54,039
Fund Balance July 1, 1989	226,390	44,554	37,025	185,748	220,480				714,197
Fund Balance June 30, 1990	299,100	51,998	39,901	197,589	179,648				768,236

CASSIA COUNTY

CASSIA COUNTY JT. SCHOOL DISTRICT #151

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	2,556,268			499,916	1,049,678				4,105,862
Other Local	255,499	136,460	292,162	6,786	91,864				782,771
State Sources	9,138,607	65,953	15,375						9,219,935
Federal Sources	13,136	942,491	360,102						1,315,729
Other Sources	272								272
Total Revenue	11,963,782	1,144,904	667,639	506,702	1,141,542				15,424,569
Transfers In		42,476							42,476
TOTAL REVENUE + TRANSFERS	11,963,782	1,187,380	667,639	506,702	1,141,542				15,467,045
EXPENDITURES									
Elementary School Program	3,656,676	438,200							4,094,876
Secondary School Program	3,442,446	93,972							3,536,418
Exceptional Child Program	460,941	218,621							679,562
Preschool Exceptional Program	25,248								25,248
Gifted & Talented Program	27,651	301							27,952
Interscholastic Program	129,734								129,734
School Activity Program									
Summer School Program		27,649							27,649
Adult School Program									
TOTAL INSTRUCTION	7,742,696	778,743							8,521,439
Attend./Guidance/Health Program	199,343	27,788							227,131
Special Services Program	120,372	50,151							170,523
Instruction Improvement Program	2,011	58,212							60,223
Educational Media Program	285,163								285,163
Board of Education Program									
District Administration Program	256,196	43							256,239
School Administration Program	840,149	7,059							847,208
Business Operation Program	80,711								80,711
Central Service Program									
Buildings-Care Program	1,131,622	9,962							1,141,584
Maintenance-Bldgs. & Equip.	530,663								530,663
Maintenance-Grounds									
Security Program									
Transport-School Program	718,530	468							718,998
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	4,164,760	153,683							4,318,443
Food Services Program	4,425		654,586						659,011
Community Services Program		3,591							3,591
TOTAL NON-INSTRUCTION	4,425	3,591	654,586						662,602
Capital Assets Program	140,751	69,743			1,895,078				2,105,572
Debt Services Program - Principal				365,000					365,000
Debt Services Program - Interest		147,150		83,021					230,171
TOTAL EXPENDITURES	12,052,632	1,152,910	654,586	448,021	1,895,078				16,203,227
Transfers	42,476								42,476
Total Expenditures & Transfers	12,095,108	1,152,910	654,586	448,021	1,895,078				16,245,703
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(131,326)	34,470	13,053	58,681	(753,536)				(778,658)
Fund Balance July 1, 1989	216,579	55,253	69,571	178,235	215,373				735,011
Fund Balance June 30, 1990	85,253	89,723	82,624	236,916	(538,163)				(43,647)

CLARK COUNTY

CLARK COUNTY SCHOOL DISTRICT #161

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	204,990			25,669	1,057				231,716
Other Local	25,009	3,288	9,121	900	974				39,292
State Sources	454,205								454,205
Federal Sources	39,344	66,449	10,255						116,048
Other Sources									
Total Revenue	723,548	69,737	19,376	26,569	2,031				841,261
Transfers In	25,000		3,653						28,653
TOTAL REVENUE + TRANSFERS	748,548	69,737	23,029	26,569	2,031				869,914
EXPENDITURES									
Elementary School Program	170,979								170,979
Secondary School Program	260,748								260,748
Exceptional Child Program		21,001							21,001
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	4,976								4,976
School Activity Program	10,686								10,686
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	447,389	21,001							468,390
Attend./Guidance/Health Program	7,583								7,583
Special Services Program									
Instruction Improvement Program									
Educational Media Program	30,715	2,027							32,742
Board of Education Program									
District Administration Program	79,442								79,442
School Administration Program	34,971								34,971
Business Operation Program	5,312								5,312
Central Service Program									
Buildings-Care Program	78,971								78,971
Maintenance-Bldgs. & Equip.	29,227								29,227
Maintenance-Grounds									
Security Program									
Transport-School Program	52,857								52,857
Transportation-Activity Program	950								950
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	320,028	2,027							322,055
Food Services Program	14,064		15,471						29,535
Community Services Program									
TOTAL NON-INSTRUCTION	14,064		15,471						29,535
Capital Assets Program									
Debt Services Program - Principal				20,000					20,000
Debt Services Program - Interest				4,025					4,025
TOTAL EXPENDITURES	781,481	23,028	15,471	24,025					844,005
Transfers	3,653	25,000							28,653
Total Expenditures & Transfers	785,134	48,028	15,471	24,025					872,658
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(36,586)	21,709	7,558	2,544	2,031				(2,744)
Fund Balance July 1, 1989	66,292	54,375	(1,451)	18,703	23,098				161,017
Fund Balance June 30, 1990	29,706	76,084	6,107	21,247	25,129				158,273

CLEARWATER COUNTY

OROFINO JT. SCHOOL DISTRICT #171

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE - 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,437,013			2,085					1,439,098
Other Local	150,404	18,064	136,844					1,670	305,312
State Sources	3,634,980	18,191	7,028						3,660,199
Federal Sources	41,739	404,583	107,353						553,675
Other Sources									
Total Revenue	5,264,136	440,838	251,225	2,085				1,670	5,958,284
Transfers In		65,767							65,767
TOTAL REVENUE + TRANSFERS	5,264,136	506,605	251,225	2,085				1,670	6,024,051
EXPENDITURES									
Elementary School Program	1,286,060	113,383							1,399,443
Secondary School Program	1,498,362	34,359						250	1,532,721
Exceptional Child Program	305,173	63,173							368,346
Preschool Exceptional Program	60,530	23,436							83,966
Gifted & Talented Program	34,698								34,698
Interscholastic Program	121,669								121,669
School Activity Program	22,976								22,976
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	3,329,468	234,351						250	3,563,819
Attend./Guidance/Health Program	91,212								91,212
Special Services Program	85,215								85,215
Instruction Improvement Program	4,167	8,611							12,778
Educational Media Program	120,770	5,305							126,075
Board of Education Program	30,927								30,927
District Administration Program	96,403	9,851							106,254
School Administration Program	338,711								338,711
Business Operation Program	41,800								41,800
Central Service Program									
Buildings-Care Program	624,864								624,864
Maintenance-Bldgs. & Equip.	149,671								149,671
Maintenance-Grounds									
Security Program	1,193								1,193
Transport-School Program	385,108	96,498							481,606
Transportation-Activity Program	13,680								13,680
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,983,721	120,265							2,103,986
Food Services Program			262,337						262,337
Community Services Program									
TOTAL NON-INSTRUCTION			262,337						262,337
Capital Assets Program		140,722							140,722
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	5,313,189	495,338	262,337					250	6,070,864
Transfers	65,767								65,767
Total Expenditures & Transfers	5,378,956	495,338	262,337					250	6,136,631
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(114,820)	11,267	(11,112)	2,085				1,420	(112,580)
Fund Balance July 1, 1989	295,081	257,555	22,145	29,888					604,669
Fund Balance June 30, 1990	180,261	268,822	11,033	31,973				1,420	492,089

CLEARWATER COUNTY

ELK RIVER SCHOOL DISTRICT #172

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	79,858				38,011				117,869
Other Local	3,403	740			18,495				22,638
State Sources	174,638								174,638
Federal Sources		2,883							2,883
Other Sources									
Total Revenue	257,899	3,623			56,506				318,028
Transfers In									
TOTAL REVENUE + TRANSFERS	257,899	3,623			56,506				318,028
EXPENDITURES									
Elementary School Program	79,525	52							79,577
Secondary School Program	86,931	279							87,210
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	388								388
School Activity Program	5								5
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	166,849	331							167,180
Attend./Guidance/Health Program	3,037								3,037
Special Services Program									
Instruction Improvement Program	244	72							316
Educational Media Program	3,357								3,357
Board of Education Program	7,485	11,477							18,962
District Administration Program	15,184								15,184
School Administration Program	25,228								25,228
Business Operation Program	23,154								23,154
Central Service Program									
Buildings-Care Program	23,691								23,691
Maintenance-Bldgs. & Equip.	6,746				2,768				9,514
Maintenance-Grounds	5,520								5,520
Security Program	1,200								1,200
Transport-School Program									
Transportation-Activity Program	1,389								1,389
General Transportation Program	11,076								11,078
Other Support Services Program									
TOTAL SUPPORT SERVICES	127,313	11,549			2,768				141,630
Food Services Program									
Community Services Program									
TOTAL NON-INSTRUCTION									
Capital Assets Program					752				752
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	294,162	11,880			3,520				309,562
Transfers									
Total Expenditures & Transfers	294,162	11,880			3,520				309,562
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(36,263)	(8,257)			52,986				8,466
Fund Balance July 1, 1989	27,178	8,257			153,780				189,215
Fund Balance June 30, 1990	(9,085)				206,766				197,681

CUSTER COUNTY

CHALLIS JT. SCHOOL DISTRICT #181

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	765,043			483,659					1,248,702
Other Local	60,147	254,972	59,943	50,236	20,149			13,455	445,447
State Sources	1,146,916	2,536	2,973						1,152,425
Federal Sources	42,032	86,884	23,186						152,102
Other Sources					7,561				7,561
Total Revenue	2,014,138	344,392	86,102	533,895	27,710			13,455	3,006,237
Transfers In			4,000		22,045			455,000	26,045
TOTAL REVENUE + TRANSFERS	2,014,138	344,392	90,102	533,895	49,755			468,455	3,032,282
EXPENDITURES									
Elementary School Program	496,758	29,253							526,011
Secondary School Program	510,543	8,700							519,243
Exceptional Child Program	85,079	8,000							93,079
Preschool Exceptional Program		6,566							6,566
Gifted & Talented Program									
Interscholastic Program	31,182								31,182
School Activity Program	4,976								4,976
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,128,538	52,519							1,181,057
Attend./Guidance/Health Program	26,526								26,526
Special Services Program		1,560							1,560
Instruction Improvement Program	4,120	653							4,773
Educational Media Program	32,309	4,797							37,106
Board of Education Program	11,433								11,433
District Administration Program	61,536								61,536
School Administration Program	81,604	6,804							88,408
Business Operation Program	47,885	6,038							53,923
Central Service Program									
Buildings-Care Program	193,615								193,615
Maintenance-Bldgs. & Equip.	69,044	2,103							71,147
Maintenance-Grounds	6,115	2,024							8,139
Security Program									
Transport-School Program	159,506								159,506
Transportation-Activity Program	9,966								9,966
General Transportation Program	754	1,100							1,854
Other Support Services Program									
TOTAL SUPPORT SERVICES	704,413	25,079							729,492
Food Services Program		2,498	92,775						95,273
Community Services Program	1,383							26,766	1,383
TOTAL NON-INSTRUCTION	1,383	2,498	92,775					26,766	96,656
Capital Assets Program		13,512			42,093				55,605
Debt Services Program - Principal				500,000					500,000
Debt Services Program - Interest				86,913					86,913
TOTAL EXPENDITURES	1,834,334	93,608	92,775	586,913	42,093			26,766	2,649,723
Transfers	22,045	459,000							481,045
Total Expenditures & Transfers	1,856,379	552,608	92,775	586,913	42,093			26,766	3,130,768
Excess (Deficiency) of Revenue Over Expenditures & Transfers	157,759	(208,216)	(2,673)	(53,018)	7,662			441,689	(98,486)
Fund Balance July 1, 1989	202,968	409,716	461	826,967	150,460			47,345	1,590,572
Fund Balance June 30, 1990	360,727	201,500	(2,212)	773,949	158,122			489,034	1,492,086

CUSTER COUNTY

MACKAY JT. SCHOOL DISTRICT #182

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	131,614				61,424				193,038
Other Local	18,487		25,984		4,817				49,288
State Sources	857,457								857,457
Federal Sources	12,403	76,501	30,200						119,104
Other Sources									
Total Revenue	1,019,961	76,501	56,184		66,241				1,218,887
Transfers In	—				11,872				11,872
TOTAL REVENUE + TRANSFERS	1,019,961	76,501	56,184		78,113				1,230,759
EXPENDITURES									
Elementary School Program	238,866	82,004							320,870
Secondary School Program	291,898	4,251							296,149
Exceptional Child Program	71,238								71,238
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	16,011								16,011
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	618,013	86,255							704,268
Attend./Guidance/Health Program	720								720
Special Services Program									
Instruction Improvement Program									
Educational Media Program	33,472								33,472
Board of Education Program	6,020								6,020
District Administration Program	62,571								62,571
School Administration Program	51,549	1,767							53,316
Business Operation Program									
Central Service Program									
Buildings-Care Program	106,517								106,517
Maintenance-Bldgs. & Equip.	12,357				18,115				30,472
Maintenance-Grounds									
Security Program									
Transport-School Program	69,272				34,740				104,012
Transportation-Activity Program	15,176								15,176
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	357,654	1,767			52,855				412,276
Food Services Program			52,410						52,410
Community Services Program									
TOTAL NON-INSTRUCTION			52,410						52,410
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	975,667	88,022	52,410		52,855				1,168,954
Transfers	11,872								11,872
Total Expenditures & Transfers	987,539	88,022	52,410		52,855				1,180,826
Excess (Deficiency) of Revenue Over Expenditures & Transfers	32,422	(11,521)	3,774		25,258				49,933
Fund Balance July 1, 1989	11,810	16,372	15,678		(6,519)				37,341
Fund Balance June 30, 1990	44,232	4,851	19,452		18,739				87,274

ELMORE COUNTY

PRAIRIE ELEMENTARY SCHOOL DISTRICT #191

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	6,406								6,406
Other Local	1,148								1,148
State Sources	36,480								36,480
Federal Sources		356							356
Other Sources									
Total Revenue	44,034	356							44,390
Transfers In									
TOTAL REVENUE + TRANSFERS	44,034	356							44,390
EXPENDITURES									
Elementary School Program	21,492								21,492
Secondary School Program									
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	21,492								21,492
Attend./Guidance/Health Program									
Special Services Program									
Instruction Improvement Program	250								250
Educational Media Program	15								15
Board of Education Program	1,100								1,100
District Administration Program									
School Administration Program									
Business Operation Program	2,982								2,982
Central Service Program									
Buildings-Care Program	4,658								4,658
Maintenance-Bldgs. & Equip.	674								674
Maintenance-Grounds									
Security Program									
Transport-School Program									
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	9,679								9,679
Food Services Program									
Community Services Program	75								75
TOTAL NON-INSTRUCTION	75								75
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	31,246								31,246
Transfers									
Total Expenditures & Transfers	31,246								31,246
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,788	356							13,144
Fund Balance July 1, 1989	6,679	617							7,296
Fund Balance June 30, 1990	19,467	973							20,440

ELMORE COUNTY

GLENNS FERRY JT. SCHOOL DISTRICT #192

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	452,383								452,383
Other Local	53,247	3,041	43,096		4,267				103,651
State Sources	1,177,103	9,354	3,976						1,190,433
Federal Sources	4,679	181,550	85,355						271,584
Other Sources					5,586				5,586
Total Revenue	1,687,412	193,945	132,427		9,853				2,023,637
Transfers In					23,264				23,264
TOTAL REVENUE + TRANSFERS	1,687,412	193,945	132,427		33,117				2,046,901
EXPENDITURES									
Elementary School Program	447,768	62,356							510,124
Secondary School Program	447,187	34,956							482,143
Exceptional Child Program	82,251	16,207							98,458
Preschool Exceptional Program		13,263							13,263
Gifted & Talented Program									
Interscholastic Program	28,505								28,505
School Activity Program									
Summer School Program	2,496	2,260							4,756
Adult School Program									
TOTAL INSTRUCTION	1,008,207	129,042							1,137,249
Attend./Guidance/Health Program	37,518	19,243							56,761
Special Services Program		335							335
Instruction Improvement Program	4,960	16,834							21,794
Educational Media Program	47,719								47,719
Board of Education Program	21,294								21,294
District Administration Program	56,238								56,238
School Administration Program	107,356								107,356
Business Operation Program	29,815								29,815
Central Service Program	—								
Buildings-Care Program	133,137								133,137
Maintenance-Bldgs. & Equip.	86,658								86,658
Maintenance-Grounds	10,620								10,620
Security Program									
Transport-School Program	117,707								117,707
Transportation-Activity Program	1,395								1,395
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	654,417	36,412							690,829
Food Services Program			136,332						136,332
Community Services Program		20							20
TOTAL NON-INSTRUCTION		20	136,332						136,352
Capital Assets Program		10,380			32,416				42,796
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,662,624	175,854	136,332		32,416				2,007,226
Transfers	23,264								23,264
Total Expenditures & Transfers	1,685,888	175,854	136,332		32,416				2,030,490
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,524	18,091	(3,905)		701				16,411
Fund Balance July 1, 1989	354,228	40,829	21,881		40,204				457,142
Fund Balance June 30, 1990	355,752	58,920	17,976		40,905				473,553

ELMORE COUNTY

MOUNTAIN HOME SCHOOL DISTRICT #193

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,304,928			308,733	372,323				1,985,984
Other Local	155,013		250,932	13,134	11,338				430,417
State Sources	6,694,523	89,007	13,588						6,797,118
Federal Sources	1,789,982	682,108	221,394						2,693,484
Other Sources									
Total Revenue	9,944,446	771,115	485,914	321,867	383,661				11,907,003
Transfers In	68,006				25,505				93,511
TOTAL REVENUE + TRANSFERS	10,012,452	771,115	485,914	321,867	409,166				12,000,514
EXPENDITURES									
Elementary School Program	3,023,115	181,735							3,204,850
Secondary School Program	2,811,888	98,990							2,910,878
Exceptional Child Program	371,252	211,490							582,742
Preschool Exceptional Program	81,549	19,290							100,839
Gifted & Talented Program	64,895								64,895
Interscholastic Program	110,778								110,778
School Activity Program	1,220								1,220
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	6,464,697	511,505							6,976,202
Attend./Guidance/Health Program	322,014	7,879							329,893
Special Services Program	192,749								192,749
Instruction Improvement Program	94,336	23,538							117,874
Educational Media Program	173,646	7,854							181,500
Board of Education Program	32,552								32,552
District Administration Program	129,916								129,916
School Administration Program	569,496								569,496
Business Operation Program	150,663	217							150,880
Central Service Program	23,354								23,354
Buildings-Care Program	685,208	2,579							687,787
Maintenance-Bldgs. & Equip.	298,602								298,602
Maintenance-Grounds	37,734								37,734
Security Program									
Transport-School Program	460,106	2,387							462,493
Transportation-Activity Program	58,690								58,690
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	3,229,066	44,454							3,273,520
Food Services Program	1,831	392	490,530						492,753
Community Services Program									
TOTAL NON-INSTRUCTION	1,831	392	490,530						492,753
Capital Assets Program		71,482			266,024				337,506
Debt Services Program - Principal	7,000			95,000					102,000
Debt Services Program - Interest	524			214,388					214,912
TOTAL EXPENDITURES	9,703,118	627,833	490,530	309,388	266,024				11,396,893
Transfers		68,006			25,505				93,511
Total Expenditures & Transfers	9,703,118	695,839	490,530	309,388	291,529				11,490,404
Excess (Deficiency) of Revenue Over Expenditures & Transfers	309,334	75,276	(4,616)	12,479	117,637				510,110
Fund Balance July 1, 1989	(98,043)	153,596	(44,256)	173,936	(33,180)				152,053
Fund Balance June 30, 1990	211,291	228,872	(48,872)	186,415	84,457				662,163

FRANKLIN COUNTY

PRESTON JT. SCHOOL DISTRICT #201

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	569,587				215,724				785,311
Other Local	91,733		113,379		31,801			15,468	236,913
State Sources	4,015,609	6,630							4,022,239
Federal Sources		241,244	133,006						374,250
Other Sources	4,837								4,837
Total Revenue	4,681,766	247,874	246,385		247,525			15,468	5,423,550
Transfers In					100,000				100,000
TOTAL REVENUE + TRANSFERS	4,681,766	247,874	246,385		347,525			15,468	5,523,550
EXPENDITURES									
Elementary School Program	1,272,358	64,014							1,336,372
Secondary School Program	1,513,876	58,553							1,572,429
Exceptional Child Program	288,123	44,729							332,852
Preschool Exceptional Program		26,594							26,594
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	99,807								99,807
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	3,174,164	193,890							3,368,054
Attend./Guidance/Health Program	45,533								45,533
Special Services Program	71,840	8,953							80,793
Instruction Improvement Program	25,217	14,488						892	39,705
Educational Media Program	102,513								102,513
Board of Education Program									
District Administration Program	125,389								125,389
School Administration Program	297,968								297,968
Business Operation Program									
Central Service Program									
Buildings-Care Program	389,358								389,358
Maintenance-Bldgs. & Equip.	97,150								97,150
Maintenance-Grounds									
Security Program									
Transport-School Program	351,759								351,759
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,506,727	23,441						892	1,530,168
Food Services Program	14,459		247,026						261,485
Community Services Program	5,252								5,252
TOTAL NON-INSTRUCTION	19,711		247,026						266,737
Capital Assets Program		4,177			134,801			4,080	138,978
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	4,700,602	221,508	247,026		134,801			4,972	5,303,937
Transfers					100,000				100,000
Total Expenditures & Transfers	4,700,602	221,508	247,026		234,801			4,972	5,403,937
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(18,836)	26,366	(641)		112,724			10,496	119,613
Fund Balance July 1, 1989	209,711	14,671	26,042		378,915			89,075	629,339
Fund Balance June 30, 1990	190,875	41,037	25,401		491,639			99,571	748,952

FRANKLIN COUNTY

WEST SIDE JT. SCHOOL DISTRICT #202

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	361,107								361,107
Other Local	51,555		43,602		109,353				204,510
State Sources	1,293,497								1,293,497
Federal Sources		73,021	48,703						121,724
Other Sources									
Total Revenue	1,706,159	73,021	92,305		109,353				1,980,838
Transfers In									
TOTAL REVENUE + TRANSFERS	1,706,159	73,021	92,305		109,353				1,980,838
EXPENDITURES									
Elementary School Program	378,143	37,555							415,698
Secondary School Program	465,868	7,796							473,664
Exceptional Child Program	56,713	27,364							84,077
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	43,035								43,035
School Activity Program	7,726								7,726
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	951,485	72,715							1,024,200
Attend./Guidance/Health Program	21,708								21,708
Special Services Program	990	305							1,295
Instruction Improvement Program	11,408								11,408
Educational Media Program	16,077								16,077
Board of Education Program	5,193								5,193
District Administration Program	88,465								88,465
School Administration Program	51,022								51,022
Business Operation Program	22,374								22,374
Central Service Program									
Buildings-Care Program	112,093								112,093
Maintenance-Bldgs. & Equip.	56,526								56,526
Maintenance-Grounds	3,117								3,117
Security Program									
Transport-School Program	156,615								156,615
Transportation-Activity Program	7,700								7,700
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	553,288	305							553,593
Food Services Program	16,617		89,840						106,457
Community Services Program									
TOTAL NON-INSTRUCTION	16,617		89,840						106,457
Capital Assets Program	92,409				647,991				740,400
Debt Services Program - Principal	50,750								50,750
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,664,549	73,020	89,840		647,991				2,475,400
Transfers									
Total Expenditures & Transfers	1,664,549	73,020	89,840		647,991				2,475,400
Excess (Deficiency) of Revenue Over Expenditures & Transfers	41,610	1	2,465		(538,638)				(494,562)
Fund Balance July 1, 1989	176,282		1,988		543,963				722,233
Fund Balance June 30, 1990	217,892	1	4,453		5,325				227,671

FREMONT COUNTY

FREMONT COUNTY JT. SCHOOL DISTRICT #215

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,403,230			375,974					1,779,204
Other Local	168,633	1,252	155,378	1,052					326,315
State Sources	5,574,719	29,617	13,783						5,618,119
Federal Sources		582,474	223,745						806,219
Other Sources									
Total Revenue	7,146,582	613,343	392,906	377,026					8,529,857
Transfers In									
TOTAL REVENUE + TRANSFERS	7,146,582	613,343	392,906	377,026					8,529,857
EXPENDITURES									
Elementary School Program	1,910,749	353,463							2,264,212
Secondary School Program	2,007,761	50,637							2,058,398
Exceptional Child Program	481,765								481,765
Preschool Exceptional Program									
Gifted & Talented Program	40,578								40,578
Interscholastic Program									
School Activity Program									
Summer School Program		86,338							86,338
Adult School Program									
TOTAL INSTRUCTION	4,440,853	490,438							4,931,291
Attend./Guidance/Health Program	109,084								109,084
Special Services Program	185,331	7,263							192,594
Instruction Improvement Program									
Educational Media Program	97,877								97,877
Board of Education Program	13	44,562							44,575
District Administration Program	211,221	5,459							216,680
School Administration Program	468,392	47,193							515,585
Business Operation Program									
Central Service Program									
Buildings-Care Program	881,716								881,716
Maintenance-Bldgs. & Equip.	220,748	17,082							237,830
Maintenance-Grounds									
Security Program									
Transport-School Program	384,542								384,542
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,558,924	121,559							2,680,483
Food Services Program			426,760						426,760
Community Services Program									
TOTAL NON-INSTRUCTION			426,760						426,760
Capital Assets Program	106,990								106,990
Debt Services Program - Principal				180,000					180,000
Debt Services Program - Interest				165,077					165,077
TOTAL EXPENDITURES	7,106,767	611,997	426,760	345,077					8,490,601
Transfers									
Total Expenditures & Transfers	7,106,767	611,997	426,760	345,077					8,490,601
Excess (Deficiency) of Revenue Over Expenditures & Transfers	39,815	1,346	(33,854)	31,949					39,256
Fund Balance July 1, 1989	308,726	75,816	65,218	272,815					722,575
Fund Balance June 30, 1990	348,541	77,162	31,364	304,764					761,831

GEM COUNTY

EMMETT JT. SCHOOL DISTRICT #221

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	837,664			1,183,938					2,021,602
Other Local	123,687		114,825		3,332			1,005	241,844
State Sources	4,055,956	17,163	10,211						4,083,330
Federal Sources	2,738	386,091	212,792						601,621
Other Sources									
Total Revenue	5,020,045	403,254	337,828	1,183,938	3,332			1,005	6,948,397
Transfers In	6,082								6,082
TOTAL REVENUE + TRANSFERS	5,026,127	403,254	337,828	1,183,938	3,332			1,005	6,954,479
EXPENDITURES									
Elementary School Program	1,487,824	173,712							1,661,536
Secondary School Program	1,285,835	72,786							1,358,621
Exceptional Child Program	233,723	117,010							350,733
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	5,000								5,000
School Activity Program	1,045								1,045
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	3,013,427	363,508							3,376,935
Attend./Guidance/Health Program	134,165	1,514							135,679
Special Services Program		10,550							10,550
Instruction Improvement Program	58,429	35,588							94,017
Educational Media Program	62,840								62,840
Board of Education Program	5,623								5,623
District Administration Program	64,845	(1,478)							63,367
School Administration Program	272,351	37							272,388
Business Operation Program	60,433								60,433
Central Service Program									
Buildings-Care Program	498,856								498,856
Maintenance-Bldgs. & Equip.	155,430	1,000							156,430
Maintenance-Grounds	10,791								10,791
Security Program									
Transport-School Program	293,027	910							293,937
Transportation-Activity Program	6,821								6,821
General Transportation Program	4,426								4,426
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,628,037	48,121							1,676,158
Food Services Program		1,665	315,924						317,589
Community Services Program		46						1,094	46
TOTAL NON-INSTRUCTION		1,711	315,924					1,094	317,635
Capital Assets Program	100,149	928			43,954				145,031
Debt Services Program - Principal				276,004					276,004
Debt Services Program - Interest	45,101			465,822					510,923
TOTAL EXPENDITURES	4,786,714	414,268	315,924	741,826	43,954			1,094	6,302,686
Transfers		5,779							5,779
Total Expenditures & Transfers	4,786,714	420,047	315,924	741,826	43,954			1,094	6,308,465
Excess (Deficiency) of Revenue Over Expenditures & Transfers	239,413	(16,793)	21,904	442,112	(40,622)			(89)	646,014
Fund Balance July 1, 1989	(268,880)	26,765	100,189	251,996	47,503			43,966	157,573
Fund Balance June 30, 1990	(29,467)	9,972	122,093	694,108	6,881			43,877	803,587

GOODING COUNTY

GOODING JT. SCHOOL DISTRICT #231

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	368,852			73,243	94,264				536,359
Other Local	98,717		78,021	9,345	6,572				192,655
State Sources	2,131,741	7,336	3,466						2,142,543
Federal Sources	8,281	181,844	100,639						290,764
Other Sources									
Total Revenue	2,607,591	189,180	182,126	82,588	100,836				3,162,321
Transfers In									
TOTAL REVENUE + TRANSFERS	2,607,591	189,180	182,126	82,588	100,836				3,162,321
EXPENDITURES									
Elementary School Program	652,787	89,014							741,801
Secondary School Program	746,438	19,510							765,948
Exceptional Child Program	162,572	50,860							213,432
Preschool Exceptional Program		20,871							20,871
Gifted & Talented Program									
Interscholastic Program	36,043								36,043
School Activity Program	6,011								6,011
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,603,851	180,255							1,784,106
Attend./Guidance/Health Program	58,474								58,474
Special Services Program	32,108								32,108
Instruction Improvement Program	7,817	11,867							19,684
Educational Media Program	80,750								80,750
Board of Education Program	26,163								26,163
District Administration Program	73,733								73,733
School Administration Program	158,245								158,245
Business Operation Program	35,116								35,116
Central Service Program									
Buildings-Care Program	188,359								186,359
Maintenance-Bldgs. & Equip.	97,402								97,402
Maintenance-Grounds	9,353								9,353
Security Program	1,165								1,165
Transport-School Program	144,383								144,383
Transportation-Activity Program	12,858								12,858
General Transportation Program	818								818
Other Support Services Program									
TOTAL SUPPORT SERVICES	926,744	11,867							938,611
Food Services Program			185,398						185,398
Community Services Program									
TOTAL NON-INSTRUCTION			185,398						185,398
Capital Assets Program					83,209				83,209
Debt Services Program - Principal				45,000					45,000
Debt Services Program - Interest				39,322					39,322
TOTAL EXPENDITURES	2,530,595	192,122	185,398	84,322	83,209				3,075,646
Transfers									
Total Expenditures & Transfers	2,530,595	192,122	185,398	84,322	83,209				3,075,646
Excess (Deficiency) of Revenue Over Expenditures & Transfers	76,996	(2,942)	(3,272)	(1,734)	17,627				86,675
Fund Balance July 1, 1989	228,871	24,742	17,307	137,559	135,884				544,363
Fund Balance June 30, 1990	305,867	21,800	14,035	135,825	153,511				631,038

GOODING COUNTY

WENDELL SCHOOL DISTRICT #232

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	265,728			96,201					361,929
Other Local	62,344		46,233	6,598	4,627				119,802
State Sources	1,898,284	7,303							1,905,587
Federal Sources	8,938	154,517	86,067						249,522
Other Sources	98,000								98,000
Total Revenue	2,333,294	161,820	132,300	102,799	4,627				2,734,840
Transfers In									
TOTAL REVENUE + TRANSFERS	2,333,294	161,820	132,300	102,799	4,627				2,734,840
EXPENDITURES									
Elementary School Program	652,121	103,086							755,207
Secondary School Program	582,747	7,722							590,469
Exceptional Child Program	123,107	22,640							145,747
Preschool Exceptional Program		9,980							9,980
Gifted & Talented Program	4,378								4,378
Interscholastic Program	33,317								33,317
School Activity Program	3,456								3,456
Summer School Program	5,950								5,950
Adult School Program									
TOTAL INSTRUCTION	1,405,076	143,428							1,548,504
Attend./Guidance/Health Program	36,842								36,842
Special Services Program	34,392								34,392
Instruction Improvement Program	1,080	1,129							2,209
Educational Media Program	46,670								46,670
Board of Education Program	9,475								9,475
District Administration Program	73,490								73,490
School Administration Program	218,722								218,722
Business Operation Program	17,937								17,937
Central Service Program									
Buildings-Care Program	169,727								169,727
Maintenance-Bldgs. & Equip.	76,488								76,488
Maintenance-Grounds									
Security Program	242								242
Transport-School Program	181,800								181,800
Transportation-Activity Program	8,002								8,002
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	874,867	1,129							875,996
Food Services Program			145,750						145,750
Community Services Program									
TOTAL NON-INSTRUCTION			145,750						145,750
Capital Assets Program					13,055				13,055
Debt Services Program - Principal				85,000					85,000
Debt Services Program - Interest				18,400					18,400
TOTAL EXPENDITURES	2,279,943	144,557	145,750	103,400	13,055				2,686,705
Transfers									
Total Expenditures & Transfers	2,279,943	144,557	145,750	103,400	13,055				2,686,705
Excess (Deficiency) of Revenue Over Expenditures & Transfers	53,351	17,263	(13,450)	(601)	(8,428)				48,135
Fund Balance July 1, 1989	266,338	7,492	24,238	51,454	8,428				357,950
Fund Balance June 30, 1990	319,689	24,755	10,788	50,853					406,085

GOODING COUNTY

HAGERMAN JT. SCHOOL DISTRICT #233

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	160,469			29,209					189,678
Other Local	33,340	1,522	32,823	1,634	813				70,132
State Sources	708,726	2,261							710,987
Federal Sources	940	39,630	27,738						68,308
Other Sources									
Total Revenue	903,475	43,413	60,561	30,843	813				1,039,105
Transfers In					10,000				10,000
TOTAL REVENUE + TRANSFERS	903,475	43,413	60,561	30,843	10,813				1,049,105
EXPENDITURES									
Elementary School Program	246,499	41,878							288,377
Secondary School Program	263,642								263,642
Exceptional Child Program	29,352	4,723							34,075
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	11,193								11,193
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	550,686	46,601							597,287
Attend./Guidance/Health Program	16,569								16,569
Special Services Program									
Instruction Improvement Program	940								940
Educational Media Program	31,872	1,927							33,799
Board of Education Program	5,919								5,919
District Administration Program	24,678								24,678
School Administration Program	63,976								63,976
Business Operation Program	19,846								19,846
Central Service Program									
Buildings-Care Program	68,396								68,396
Maintenance-Bldgs. & Equip.	26,462								26,462
Maintenance-Grounds	18,591								18,591
Security Program									
Transport-School Program	66,331								66,331
Transportation-Activity Program	6,745								6,745
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	350,325	1,927							352,252
Food Services Program			62,076						62,076
Community Services Program									
TOTAL NON-INSTRUCTION			62,076						62,076
Capital Assets Program					30,711				30,711
Debt Services Program - Principal				25,000					25,000
Debt Services Program - Interest				7,190					7,190
TOTAL EXPENDITURES	901,011	48,528	62,076	32,190	30,711				1,074,516
Transfers	10,000								10,000
Total Expenditures & Transfers	911,011	48,528	62,076	32,190	30,711				1,084,516
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(7,536)	(5,115)	(1,515)	(1,347)	(19,898)				(35,411)
Fund Balance July 1, 1989	240,236	6,172	1,972	44,637	46,646				339,663
Fund Balance June 30, 1990	232,700	1,057	457	43,290	26,748				304,252

GOODING COUNTY

BLISS JT. SCHOOL DISTRICT #234

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	102,628			14,120	17,378				134,126
Other Local	6,789		15,768	2,151	25,176				49,884
State Sources	550,485								550,485
Federal Sources		32,931	14,445						47,376
Other Sources									
Total Revenue	659,902	32,931	30,213	16,271	42,554				781,871
Transfers In									
TOTAL REVENUE + TRANSFERS	659,902	32,931	30,213	16,271	42,554				781,871
EXPENDITURES									
Elementary School Program	129,182	14,197							143,379
Secondary School Program	227,096								227,096
Exceptional Child Program	35,430	2,538							37,968
Preschool Exceptional Program									
Gifted & Talented Program		8,804							8,804
Interscholastic Program	18,465								18,465
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	410,173	25,539							435,712
Attend./Guidance/Health Program	11,399								11,399
Special Services Program	15,092	7,392							22,484
Instruction Improvement Program	1,025								1,025
Educational Media Program	25,614								25,614
Board of Education Program	7,514								7,514
District Administration Program	65,206								65,206
School Administration Program	27,104								27,104
Business Operation Program									
Central Service Program									
Buildings-Care Program	57,776								57,776
Maintenance-Bldgs. & Equip.	18,582				45,096				63,678
Maintenance-Grounds	3,834								3,834
Security Program									
Transport-School Program	27,827								27,827
Transportation-Activity Program	5,264								5,264
General Transportation Program	923								923
Other Support Services Program									
TOTAL SUPPORT SERVICES	267,160	7,392			45,096				319,648
Food Services Program	613		29,083						29,696
Community Services Program									
TOTAL NON-INSTRUCTION	613		29,083						29,696
Capital Assets Program									
Debt Services Program - Principal				12,643					12,643
Debt Services Program - Interest				2,672					2,672
TOTAL EXPENDITURES	677,946	32,931	29,083	15,315	45,096				800,371
Transfers									
Total Expenditures & Transfers	677,946	32,931	29,083	15,315	45,096				800,371
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(18,044)		1,130	956	(2,542)				(18,500)
Fund Balance July 1, 1989	70,680		6,077	28,320	20,323				125,400
Fund Balance June 30, 1990	52,636		7,207	29,276	17,781				106,900

IDAHO COUNTY

GRANGEVILLE JT. SCHOOL DISTRICT #241

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,667,503								1,667,503
Other Local	127,643	76,200	103,297		77,730			3,069	384,870
State Sources	4,162,089	22,492	7,122						4,191,703
Federal Sources	62,880	875,387	103,346						1,041,613
Other Sources	869				1,261				2,130
Total Revenue	6,020,984	974,079	213,765		78,991			3,069	7,287,819
Transfers In	330,742	472	7,578		57,378				396,170
TOTAL REVENUE + TRANSFERS	6,351,726	974,551	221,343		136,369			3,069	7,683,989
EXPENDITURES									
Elementary School Program	1,664,431	21,516							1,685,947
Secondary School Program	1,836,275	12,487							1,848,762
Exceptional Child Program	362,783	272,486							635,269
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	187,523								187,523
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	4,051,012	306,489							4,357,501
Attend./Guidance/Health Program	95,579								95,579
Special Services Program	99,422								99,422
Instruction Improvement Program	28,802								28,802
Educational Media Program	161,100								161,100
Board of Education Program	26,019								26,019
District Administration Program	258,160	20,331							278,491
School Administration Program	347,695								347,695
Business Operation Program	40,235								40,235
Central Service Program									
Buildings-Care Program	569,132								569,132
Maintenance-Bldgs. & Equip.	166,734	184,508							351,242
Maintenance-Grounds									
Security Program									
Transport-School Program	360,710								360,710
Transportation-Activity Program									
General Transportation Program	25,614								25,614
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,179,202	204,839							2,384,041
Food Services Program			221,343						221,343
Community Services Program								1,000	
TOTAL NON-INSTRUCTION			221,343					1,000	221,343
Capital Assets Program	66,437	10,124			89,999				166,560
Debt Services Program - Principal									
Debt Services Program - Interest					1,693				1,693
TOTAL EXPENDITURES	6,296,651	521,452	221,343		91,692			1,000	7,131,138
Transfers	65,428	330,742							396,170
Total Expenditures & Transfers	6,362,079	852,194	221,343		91,692			1,000	7,527,308
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(10,353)	122,357			44,677			2,069	156,681
Fund Balance July 1, 1989	61,577	1,104,958	(2,835)		293,693			115,961	1,457,393
Fund Balance June 30, 1990	51,224	1,227,315	(2,835)		338,370			118,030	1,614,074

IDAHO COUNTY

COTTONWOOD JT. SCHOOL DISTRICT #242

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	342,072			36,450					378,522
Other Local	30,368	9,846	53,719						93,933
State Sources	1,176,411	8,988	2,818						1,188,217
Federal Sources	4,760	211,185	40,618						256,563
Other Sources									
Total Revenue	1,553,611	230,019	97,155	36,450					1,917,235
Transfers In	100,000								100,000
TOTAL REVENUE + TRANSFERS	1,653,611	230,019	97,155	36,450					2,017,235
EXPENDITURES									
Elementary School Program	397,734	22,832							420,566
Secondary School Program	487,130	33,753							520,883
Exceptional Child Program	108,447	32,350							140,797
Preschool Exceptional Program		3,317							3,317
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	993,311	92,252							1,085,563
Attend./Guidance/Health Program	20,672								20,672
Special Services Program									
Instruction Improvement Program									
Educational Media Program	40,414								40,414
Board of Education Program									
District Administration Program	109,051								109,051
School Administration Program	119,541								119,541
Business Operation Program									
Central Service Program									
Buildings-Care Program	68,005								68,005
Maintenance-Bldgs. & Equip.	58,378								58,378
Maintenance-Grounds									
Security Program									
Transport-School Program	145,915								145,915
Transportation-Activity Program	2,212								2,212
General Transportation Program	8,080								8,080
Other Support Services Program									
TOTAL SUPPORT SERVICES	572,268								572,268
Food Services Program			92,973						92,973
Community Services Program									
TOTAL NON-INSTRUCTION			92,973						92,973
Capital Assets Program									
Debt Services Program - Principal				30,000					30,000
Debt Services Program - Interest				6,038					6,038
TOTAL EXPENDITURES	1,565,579	92,252	92,973	36,038					1,786,842
Transfers		100,000							100,000
Total Expenditures & Transfers	1,565,579	192,252	92,973	36,038					1,886,842
Excess (Deficiency) of Revenue Over Expenditures & Transfers	88,032	37,767	4,182	412					130,393
Fund Balance July 1, 1989	69,096	85,027	3,058	44,764					201,945
Fund Balance June 30, 1990	157,128	122,794	7,240	45,176					332,338

JEFFERSON COUNTY

JEFFERSON COUNTY JT. SCHOOL DISTRICT #251

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	828,689			912,927	166,904				1,908,520
Other Local	218,510		251,819	10,640	62,883				543,852
State Sources	6,945,004	50,597	15,568						7,011,169
Federal Sources	45,353	415,598	343,939						804,890
Other Sources									
Total Revenue	8,037,556	466,195	611,326	923,567	229,787				10,268,431
Transfers In	7,851				150,000				157,851
TOTAL REVENUE + TRANSFERS	8,045,407	466,195	611,326	923,567	379,787				10,426,282
EXPENDITURES									
Elementary School Program	2,402,434	183,306							2,585,740
Secondary School Program	2,513,204	110,858							2,624,062
Exceptional Child Program	337,494	71,500							408,994
Preschool Exceptional Program	33,310	22,620							55,930
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	5,286,442	388,284							5,674,726
Attend./Guidance/Health Program	158,704	12,765							171,469
Special Services Program	133,880	12,224							146,104
Instruction Improvement Program		19,694							19,694
Educational Media Program									
Board of Education Program	14,713								14,713
District Administration Program	286,146	26,378							312,524
School Administration Program	454,522								454,522
Business Operation Program		1,701							1,701
Central Service Program									
Buildings-Care Program	725,160	1,960							727,120
Maintenance-Bldgs. & Equip.	98,892				93,559				192,451
Maintenance-Grounds	20,006								20,006
Security Program									
Transport-School Program	452,230	4,300			177,528				634,058
Transportation-Activity Program	13,786								13,786
General Transportation Program	14,070								14,070
Other Support Services Program		2,180							2,180
TOTAL SUPPORT SERVICES	2,372,109	81,202			271,087				2,724,398
Food Services Program	2,600	365	615,442						618,407
Community Services Program		42							42
TOTAL NON-INSTRUCTION	2,600	407	615,442						618,449
Capital Assets Program	26,399				66,735				93,134
Debt Services Program - Principal				240,000					240,000
Debt Services Program - Interest	150,000			589,490					739,490
TOTAL EXPENDITURES	7,837,550	469,893	615,442	829,490	337,822				10,090,197
Transfers		7,851							7,851
Total Expenditures & Transfers	7,837,550	477,744	615,442	829,490	337,822				10,098,048
Excess (Deficiency) of Revenue Over Expenditures & Transfers	207,857	(11,549)	(4,116)	94,077	41,965				328,234
Fund Balance July 1, 1989	1,117,481	56,779	34,857	486,393	825,166				2,520,676
Fund Balance June 30, 1990	1,325,338	45,230	30,741	580,470	867,131				2,848,910

JEFFERSON COUNTY

RIRIE JT. SCHOOL DISTRICT #252

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIA' /	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	174,799				104,771				279,570
Other Local	73,017	1,000	44,379	3,947	3,000				125,343
State Sources	1,571,189	5,000							1,576,189
Federal Sources	7,755	103,647	70,842						182,244
Other Sources									
Total Revenue	1,826,760	109,647	115,221	3,947	107,771				2,163,346
Transfers In		25,473			10,000				35,473
TOTAL REVENUE + TRANSFERS	1,826,760	135,120	115,221	3,947	117,771				2,198,819
EXPENDITURES									
Elementary School Program	434,753	76,861							511,614
Secondary School Program	510,114	6,254							516,368
Exceptional Child Program	78,361	23,599							101,960
Preschool Exceptional Program									
Gifted & Talented Program	3,327								3,327
Interscholastic Program	26,757								26,757
School Activity Program	7,082								7,082
Summer School Program									
Adult School Program	1,500								1,500
TOTAL INSTRUCTION	1,061,894	106,714							1,168,608
Attend./Guidance/Health Program	31,760								31,760
Special Services Program	35,998								35,998
Instruction Improvement Program	309	8,132							8,441
Educational Media Program	27,839								27,839
Board of Education Program	8,695								8,695
District Administration Program	60,363								60,363
School Administration Program	85,391								85,391
Business Operation Program	39,353								39,353
Central Service Program									
Buildings-Care Program	132,918								132,918
Maintenance-Bldgs. & Equip.	76,863								76,863
Maintenance-Grounds									
Security Program									
Transport-School Program	89,621	189							89,810
Transportation-Activity Program	7,149								7,149
General Transportation Program	2,289								2,289
Other Support Services Program									
TOTAL SUPPORT SERVICES	598,548	8,321							606,869
Food Services Program			110,559						110,559
Community Services Program									
TOTAL NON-INSTRUCTION			110,559						110,559
Capital Assets Program					2,682				2,682
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,660,442	115,035	110,559		2,682				1,888,718
Transfers	35,473	4,131							39,604
Total Expenditures & Transfers	1,695,915	119,166	110,559		2,682				1,928,322
Excess (Deficiency) of Revenue Over Expenditures & Transfers	130,845	15,954	4,662	3,947	115,089				270,497
Fund Balance July 1, 1989	228,763	14,592	7,567	7,136	(69,732)				188,326
Fund Balance June 30, 1990	359,608	30,546	12,229	11,083	45,357				458,823

JEFFERSON COUNTY

WEST JEFFERSON SCHOOL DISTRICT #253

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	319,351			119,774	73,527				512,652
Other Local	81,384		63,199	16,064	114,145				274,792
State Sources	1,662,711	5,154	3,231						1,671,096
Federal Sources	5,565	129,741	76,778						212,084
Other Sources									
Total Revenue	2,069,011	134,895	143,208	135,838	187,672				2,670,624
Transfers In									
TOTAL REVENUE + TRANSFERS	2,069,011	134,895	143,208	135,838	187,672				2,670,624
EXPENDITURES									
Elementary School Program	628,699	79,311							708,010
Secondary School Program	538,477	1,551							540,028
Exceptional Child Program	41,791	19,242							61,033
Preschool Exceptional Program		6,311							6,311
Gifted & Talented Program									
Interscholastic Program	27,592								27,592
School Activity Program	6,456								6,456
Summer School Program		886							886
Adult School Program									
TOTAL INSTRUCTION	1,243,015	107,301							1,350,316
Attend./Guidance/Health Program	43,314	9,556							52,870
Special Services Program	8,642	571							9,213
Instruction Improvement Program		15,687							15,687
Educational Media Program	20,385								20,385
Board of Education Program	11,280								11,280
District Administration Program	86,278								86,278
School Administration Program	156,719								156,719
Business Operation Program									
Central Service Program									
Buildings-Care Program	155,577	10,840							166,417
Maintenance-Bldgs. & Equip.	68,750				110,852				179,602
Maintenance-Grounds									
Security Program									
Transport-School Program	158,578				25,212				183,790
Transportation-Activity Program	7,933								7,933
General Transportation Program	1,692								1,692
Other Support Services Program									
TOTAL SUPPORT SERVICES	719,148	36,654			136,064				891,866
Food Services Program			136,577						136,577
Community Services Program		251							251
TOTAL NON-INSTRUCTION		251	136,577						136,828
Capital Assets Program									
Debt Services Program - Principal				76,728					76,728
Debt Services Program - Interest				40,000					40,000
TOTAL EXPENDITURES	1,962,163	144,206	136,577	116,728	136,064				2,495,738
Transfers									
Total Expenditures & Transfers	1,962,163	144,206	136,577	116,728	136,064				2,495,738
Excess (Deficiency) of Revenue Over Expenditures & Transfers	106,848	(9,311)	6,631	19,110	51,608				174,886
Fund Balance July 1, 1989	290,860	21,562	12,245	123,575	38,486				486,728
Fund Balance June 30, 1990	397,708	12,251	18,876	142,685	90,094				661,614

JEROME COUNTY

JEROME JT. SCHOOL DISTRICT #261

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,387,368			271,823	128,734				1,787,925
Other Local	141,333	3,627	240,230	15,515	2,946				403,651
State Sources	4,888,033								4,888,033
Federal Sources		484,706	272,684						757,390
Other Sources					8,119				8,119
Total Revenue	6,416,734	488,333	512,914	287,338	139,799				7,845,118
Transfers In	2,697	9,047							11,744
TOTAL REVENUE + TRANSFERS	6,419,431	497,380	512,914	287,338	139,799				7,856,862
EXPENDITURES									
Elementary School Program	1,819,302	211,100							2,030,402
Secondary School Program	1,651,147	15,618							1,666,765
Exceptional Child Program	360,580	110,246							470,826
Preschool Exceptional Program	40,331	31,447							71,778
Gifted & Talented Program	38,628								38,628
Interscholastic Program	14,780								14,780
School Activity Program	1,529	14,591							16,120
Summer School Program	21,448	23,712							45,160
Adult School Program									
TOTAL INSTRUCTION	3,947,745	406,714							4,354,459
Attend./Guidance/Health Program	112,336	8,936							121,272
Special Services Program	102,028								102,028
Instruction Improvement Program	86,476	26,148							112,624
Educational Media Program	114,090								114,090
Board of Education Program	26,624								26,624
District Administration Program	131,832	3,966							135,798
School Administration Program	339,333								339,333
Business Operation Program									
Central Service Program									
Buildings-Care Program	622,641								622,641
Maintenance-Bldgs. & Equip.	97,464								97,464
Maintenance-Grounds	36,813								36,813
Security Program									
Transport-School Program	397,897								397,897
Transportation-Activity Program	24,587								24,587
General Transportation Program	31,938								31,936
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,124,059	39,050							2,163,109
Food Services Program			519,632						519,632
Community Services Program									
TOTAL NON-INSTRUCTION			519,632						519,632
Capital Assets Program					134,510				134,510
Debt Services Program - Principal				245,000					245,000
Debt Services Program - Interest	14,868			56,925					71,793
TOTAL EXPENDITURES	6,086,672	445,764	519,632	301,925	134,510				7,488,503
Transfers	4,666	2,697							7,363
Total Expenditures & Transfers	6,091,338	448,461	519,632	301,925	134,510				7,495,866
Excess (Deficiency) of Revenue Over Expenditures & Transfers	328,093	48,919	(6,718)	(14,587)	5,289				360,996
Fund Balance July 1, 1989	112,502	18,691	30,323	127,582	65,039				354,137
Fund Balance June 30, 1990	440,595	67,610	23,605	112,995	70,328				715,133

JEROME COUNTY

VALLEY SCHOOL DISTRICT #262

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	320,621				33,414				354,035
Other Local	80,581		49,921		1,527				132,029
State Sources	1,299,264	7,105	3,166						1,309,535
Federal Sources		130,906	56,954						187,860
Other Sources									
Total Revenue	1,[illegible],466	138,011	110,041		34,941				1,983,459
Transfers In									
TOTAL REVENUE + TRANSFERS	1,700,466	138,011	110,041		34,941				1,983,459
EXPENDITURES									
Elementary School Program	407,540	89,243							496,783
Secondary School Program	505,644	30,356							536,000
Exceptional Child Program		8,817							8,817
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	913,184	128,416							1,041,600
Attend./Guidance/Health Program									
Special Services Program	52,089								52,089
Instruction Improvement Program	2,041								2,041
Educational Media Program	27,148								27,148
Board of Education Program	33,876								33,676
District Administration Program	62,815								62,815
School Administration Program	86,361	15,754							102,115
Business Operation Program									
Central Service Program									
Buildings-Care Program	162,812	600							163,412
Maintenance-Bldgs. & Equip.	131,261				29,488				160,749
Maintenance-Grounds									
Security Program									
Transport-School Program	175,087	1,300							176,387
Transportation-Activity Program	8,716								8,716
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	742,206	17,654			29,488				789,348
Food Services Program	1,133		106,110						107,243
Community Services Program	7,885								7,885
TOTAL NON-INSTRUCTION	9,018		106,110						115,128
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,664,408	146,070	106,110		29,488				1,946,076
Transfers									
Total Expenditures & Transfers	1,664,408	146,070	106,110		29,488				1,946,076
Excess (Deficiency) of Revenue Over Expenditures & Transfers	36,058	(8,059)	3,931		5,453				37,383
Fund Balance July 1, 1989	992,472	28,004	7,055		20,559				1,048,090
Fund Balance June 30, 1990	1,028,530	19,945	10,986		26,012				1,085,473

KOOTENAI COUNTY

COEUR D' ALENE SCHOOL DISTRICT #271

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	6,496,696			627,431	200,723				7,324,850
Other Local	461,540	31,458	415,326		604,523				1,512,847
State Sources	10,300,184								10,300,184
Federal Sources	6,000	985,136	379,560						1,370,696
Other Sources	4,570								4,570
Total Revenue	17,268,990	1,016,594	794,886	627,431	805,246				20,513,147
Transfers In	953	4,772			124,804				130,529
TOTAL REVENUE + TRANSFERS	17,269,943	1,021,366	794,886	627,431	930,050				20,643,676
EXPENDITURES									
Elementary School Program	4,506,237	433,606							4,939,843
Secondary School Program	4,879,002	72,304							4,951,306
Exceptional Child Program	890,870	122,559							1,013,429
Preschool Exceptional Program		29,139							29,139
Gifted & Talented Program	124,075								124,075
Interscholastic Program	136,240								136,240
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	10.536,424	657,608							11,194,032
Attend./Guidance/Health Program	352,948								352,948
Special Services Program	437,918	35,828							473,746
Instruction Improvement Program		30,358							30,358
Educational Media Program	272,291	51,444							323,735
Board of Education Program	91,556	8,855							100,411
District Administration Program	536,436	10,760							547,196
School Administration Program	1,215,025								1,215,025
Business Operation Program		2,916							2,916
Central Service Program									
Buildings-Care Program	1,426,529								1,426,529
Maintenance-Bldgs. & Equip.	410,067	64,365							474,432
Maintenance-Grounds	111,760								111,760
Security Program	198								198
Transport-School Program	738,255								738,255
Transportation-Activity Program	45,628								45,628
General Transportation Program	20,620								20,620
Other Support Services Program									
TOTAL SUPPORT SERVICES	5,659,231	204,526							5,863,757
Food Services Program			784,221						784,221
Community Services Program									
TOTAL NON-INSTRUCTION			784,221						784,221
Capital Assets Program	301,729				761,029				1,062,758
Debt Services Program - Principal				450,000					450,000
Debt Services Program - Interest	70,741			116,387					187,128
TOTAL EXPENDITURES	16,568,125	862,134	784,221	566,387	761,029				19,541,896
Transfers	120,533	9,996							130,529
Total Expenditures & Transfers	16,688,658	872,130	784,221	566,387	761,029				19,672,425
Excess (Deficiency) of Revenue Over Expenditures & Transfers	581,285	149,236	10,665	61,044	169,021				971,251
Fund Balance July 1, 1989	829,555	116,189	88,950	201,687	35,100				1,271,481
Fund Balance June 30, 1990	1,410,840	265,425	99,615	262,731	204,121				2,242,732

KOOTENAI COUNTY

LAKELAND SCHOOL DISTRICT #272

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,368,339			519,433	269,140				2,156,912
Other Local	133,043	9,242	7,778	45,717	36,926				232,706
State Sources	3,868,982	21,123							3,890,105
Federal Sources		246,672	16,771						263,443
Other Sources				1,710,000					1,710,000
Total Revenue	5,370,364	277,037	24,549	2,275,150	306,066				8,253,166
Transfers In	4,227	34			43.800				48,061
TOTAL REVENUE + TRANSFERS	5,374,591	277,071	24,549	2,275,150	349,866				8,301,227
EXPENDITURES									
Elementary School Program	1,384,650	76,133							1,460,783
Secondary School Program	1,506,369	86,078							1,592,447
Exceptional Child Program	223,051	53,385							276,436
Preschool Exceptional Program									
Gifted & Talented Program	32,667								32,667
Interscholastic Program	64,585								64,585
School Activity Program									
Summer School Program									
Adult School Program	1,791	505							2,296
TOTAL INSTRUCTION	3,213,113	216,101							3,429,214
Attend./Guidance/Health Program	116,101								116,101
Special Services Program	83,065	10,894							93,959
Instruction Improvement Program									
Educational Media Program	131,169	8,149							139,318
Board of Education Program	32,977								32,977
District Administration Program	184,112								184,112
School Administration Program	392,329								392,329
Business Operation Program									
Central Service Program									
Buildings-Care Program	352,656								352,656
Maintenance-Bldgs. & Equip.	123,420	463							123,883
Maintenance-Grounds									
Security Program									
Transport-School Program	390,789								390,789
Transportation-Activity Program									
General Transportation Program	14,027								14,027
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,820,645	19,506							1,840,151
Food Services Program			21,607						21,607
Community Services Program									
TOTAL NON-INSTRUCTION			21,607						21,607
Capital Assets Program					365,231				365,231
Debt Services Program - Principal				275,000					275,000
Debt Services Program - Interest				229,185					229,185
TOTAL EXPENDITURES	5,033,758	235,607	21,607	504,185	365,231				6,160,388
Transfers		2,293							2,293
Total Expenditures & Transfers	5,033 758	237,900	21,607	504,185	365,231				6,162,681
Excess (Deficiency) of Revenue Over Expenditures & Transfers	340,833	39,171	2,942	1,770,965	(15,365)				2,138,546
Fund Balance July 1, 1989	669,853	89,501	5,811	313,751	309,145				1,388,061
Fund Balance June 30, 1990	1,010,686	128,672	8,753	2,084,716	293,780				3,526,607

KOOTENAI COUNTY

POST FALLS SCHOOL DISTRICT #273

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,720,757			586,830					2,307,587
Other Local	129,515	4,025	136,778	2,577					272,895
State Sources	5,399,787	9,253	8,798						5,417,838
Federal Sources		425,274	223,910						649,184
Other Sources									
Total Revenue	7,250,059	438,552	369,486	589,407					8,647,504
Transfers In									
TOTAL REVENUE + TRANSFERS	7,250,059	438,552	369,486	589,407					8,647,504
EXPENDITURES									
Elementary School Program	1,935,698	181,255							2,116,953
Secondary School Program	2,053,347	137,505							2,190,852
Exceptional Child Program	495,389	63,458							558,847
Preschool Exceptional Program		17,578							17,578
Gifted & Talented Program									-
Interscholastic Program	62,766								62,766
School Activity Program									
Summer School Program	12,568								12.568
Adult School Program									
TOTAL INSTRUCTION	4,559,768	399,796							4,959,564
Attend./Guidance/Health Program	139,487								139,487
Special Services Program	101,400								101,400
Instruction Improvement Program	31,482								31,482
Educational Media Program	115,663								115,663
Board of Education Program	16,063								16,063
District Administration Program	118,965								118,965
School Administration Program	372,778								372,778
Business Operation Program	221,073								221,073
Central Service Program									
Buildings-Care Program	580,125								580,125
Maintenance-Bldgs. & Equip.	381,901								381,901
Maintenance-Grounds	5,998								5,998
Security Program									
Transport-School Program	386,123								386,123
Transportation-Activity Program	22,491								22,491
General Transportation Program	4,741								4,741
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,498,290								2,498,290
Food Services Program			376,780						376,780
Community Services Program									
TOTAL NON-INSTRUCTION			376,780						376,780
Capital Assets Program		27,709							27,709
Debt Services Program - Principal				330,000					330,000
Debt Services Program - Interest				257,496					257,496
TOTAL EXPENDITURES	7,058,058	427,505	376,780	587,496					8,449,839
Transfers									
Total Expenditures & Transfers	7,058,058	427,505	376,780	587,496					8,449,839
Excess (Deficiency) of Revenue Over Expenditures & Transfers	192,001	11,047	(7,294)	1,911					197,665
Fund Balance July 1, 1989	149,001	42,391	27,710	451,328					670,430
Fund Balance June 30, 1990	341,002	53,438	20,416	453,239					868,095

KOOTENAI COUNTY

KOOTENAI SCHOOL DISTRICT #274

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	561,734				92,250				653,984
Other Local	41,432		24,172						65,604
State Sources	596,848	3,959	2,035						602,842
Federal Sources	4,503	52,268	27,804						84,575
Other Sources									
Total Revenue	1,204,517	56,227	54,011		92,250				1,407,005
Transfers In		25,406	7,125		100,130				132,661
TOTAL REVENUE + TRANSFERS	1,204,517	81,633	61,136		192,380				1,539,666
EXPENDITURES									
Elementary School Program	208,169	34,395							242,564
Secondary School Program	280,534	41,434							321,968
Exceptional Child Program	30,010								30,010
Preschool Exceptional Program		9,469							9,469
Gifted & Talented Program	944								944
Interscholastic Program	30,447								30,447
School Activity Program	684								684
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	550,788	85,298							636,086
Attend./Guidance/Health Program	21,900								21,900
Special Services Program	49,878	954							50,832
Instruction Improvement Program									
Educational Media Program	24,066								24,066
Board of Education Program	4,079								4,079
District Administration Program	57,141								57,141
School Administration Program	51,033								51,033
Business Operation Program	37,581								37,581
Central Service Program									
Buildings-Care Program	121,162								121,162
Maintenance-Bldgs. & Equip.	19,968								19,968
Maintenance-Grounds									
Security Program									
Transport-School Program	125,093								125,093
Transportation-Activity Program	432								432
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	512,333	954							513,287
Food Services Program			60,080						60,080
Community Services Program									
TOTAL NON-INSTRUCTION			60,080						60,080
Capital Assets Program	1,758				240,783				242,541
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,064,879	86,252	60,080		240,783				1,451,994
Transfers	132,661								132,661
Total Expenditures & Transfers	1,197,540	86,252	60,080		240,783				1,584,655
Excess (Deficiency) of Revenue Over Expenditures & Transfers	6,977	(4,619)	1,056		(48,403)				(44,989)
Fund Balance July 1, 1989	203,602	35,697	(3,827)		8,509				243,981
Fund Balance June 30, 1990	210,579	31,078	(2,771)		(39,894)				198,992

KOOTENAI COUNTY

WORLEY SCHOOL DISTRICT #275

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	249,707								249,707
Other Local	16,660		7,383		2,728				26,771
State Sources	390,154	2,000							392,154
Federal Sources	111,574	52,983	28,393						192,950
Other Sources									
Total Revenue	768,095	54,983	35,776		2,728				861,582
Transfers In	1,561	12,270	7,095		11,000				31,926
TOTAL REVENUE + TRANSFERS	769,656	67,253	42,871		13,728				893,508
EXPENDITURES									
Elementary School Program	198,334	33,574							231,908
Secondary School Program	238,128	8,585							246,713
Exceptional Child Program	28,796								28,796
Preschool Exceptional Program		8,826							8,826
Gifted & Talented Program									
Interscholastic Program	16,251								16,251
School Activity Program	2,958	1,434							4,392
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	484,467	52,419							536,886
Attend./Guidance/Health Program	484								484
Special Services Program	3,170								3,170
Instruction Improvement Program	1,590								1,590
Educational Media Program	20,166								20,166
Board of Education Program	2,615								2,615
District Administration Program	51,826	2,758							54,584
School Administration Program	67,262								67,262
Business Operation Program	43,021								43,021
Central Service Program									
Buildings-Care Program	43,471								43,471
Maintenance-Bldgs. & Equip.	55,067	6,486							61,553
Maintenance-Grounds	3,680								3,680
Security Program	394								394
Transport-School Program	34,207				41,115				75,322
Transportation-Activity Program	1,438								1,438
General Transportation Program	7,910								7,910
Other Support Services Program									
TOTAL SUPPORT SERVICES	336,301	9,244			41,115				386,660
Food Services Program	258		37,010						37,268
Community Services Program									
TOTAL NON-INSTRUCTION	258		37,010						37,268
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	821,026	61,663	37,010		41,115				960,814
Transfers	31,926								31,926
Total Expenditures & Transfers	852,952	61,663	37,010		41,115				992,740
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(83,296)	5,590	5,861		(27,387)				(99,232)
Fund Bal[illegible] July 1, 1989	102,830	(1,380)	(5,861)		45,000				140,589
Fund Balance June 30, 1990	19,534	4,210			17,613				41,357

LATAH COUNTY

MOSCOW SCHOOL DISTRICT #281

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	4,155,964			258,718					4,414,682
Other Local	337,834	1,455	213,606	10,890	184,273				748,058
State Sources	4,640,136	48,251	12,706						4,701,093
Federal Sources	54,005	308,918	123,358						486,281
Other Sources					5,600,000				5,600,000
Total Revenue	9,187,939	358,624	349,670	269,608	5,784,273				15,950,114
Transfers In		84,700			28,142				112,842
TOTAL REVENUE + TRANSFERS	9,187,939	443,324	349,670	269,608	5,812,415				16,062,956
EXPENDITURES									
Elementary School Program	2,402,096	138,260							2,540,356
Secondary School Program	2,621,353	38,283			460				2,660,096
Exceptional Child Program	608,504	168,798							777,302
Preschool Exceptional Program									
Gifted & Talented Program	165,905								165,905
Interscholastic Program	309,563								309,563
School Activity Program	16,287								16,287
Summer School Program	—								
Adult School Program									
TOTAL INSTRUCTION	6,123,708	345,341			460				6,469,509
Attend./Guidance/Health Program	204,815	1,238							206,053
Special Services Program	183,637	33,121							216,758
Instruction Improvement Program	67,407	18,515							85,922
Educational Media Program	198,832								198,832
Board of Education Program	52,683								52,683
District Administration Program	155,427								155,427
School Administration Program	595,440								595,440
Business Operation Program	274,695				987				275,682
Central Service Program	24,193								24,193
Buildings-Care Program	400,023								400,023
Maintenance-Bldgs. & Equip.	376,424				16,155				392,579
Maintenance-Grounds	36,933								36,933
Security Program	15,948								15,948
Transport-School Program	317,972				50,104				368,076
Transportation-Activity Program	76,541								76,541
General Transportation Program	12,187								12,187
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,993,157	52,874			67,246				3,113,277
Food Services Program			367,654						367,654
Community Services Program									
TOTAL NON-INSTRUCTION			367,654						367,654
Capital Assets Program					386,829				386,829
Debt Services Program - Principal				200,000					200,000
Debt Services Program - interest	160,108			62,940					223,048
TOTAL EXPENDITURES	9,276,973	398,215	367,654	262,940	454,535				10,760,317
Transfers	130,942								130,942
Total Expenditures & Transfers	9,407,915	398,215	367,654	262,940	454,535				10,891,259
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(219,976)	45,109	(17,984)	6,668	5,357,880				5,171,697
Fund Balance July 1, 1989	101,301	(29,620)	13,199	132,446	14,810				232,136
Fund Balance June 30, 1990	(118,675)	15,489	(4,785)	139,114	5,372,690				5,403,833

LATAH COUNTY

GENESEE JT. SCHOOL DISTRICT #282

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	455,580								455,580
Other Local	11,113		31,677		877				43,667
State Sources	664,533	2,000							666,533
Federal Sources		40,537	8,055						48,592
Other Sources									
Total Revenue	1,131,226	42,537	39,732		877				1,214,372
Transfers In		18,881	20,852						39,733
TOTAL REVENUE + TRANSFERS	1,131,226	61,418	60,584		877				1,254,105
EXPENDITURES									
Elementary School Program	211,962	46,707							258,669
Secondary School Program	301,790	3,650							305,440
Exceptional Child Program	58,206								58,206
Preschool Exceptional Program		1,649							1,649
Gifted & Talented Program	4,100								4,100
Interscholastic Program	25,101								25,101
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	601,159	52,006							653,165
Attend./Guidance/Health Program	35,675								35,675
Special Services Program	11,018								11,018
Instruction Improvement Program	1,200								1,200
Educational Media Program	37,414								37,414
Board of Education Program	18,997								18,997
District Administration Program	53,585								53,585
School Administration Program	91,727								91,727
Business Operation Program									
Central Service Program									
Buildings-Care Program	90,946								90,946
Maintenance-Bldgs. & Equip.	9,650								9,650
Maintenance-Grounds	425								425
Security Program									
Transport-School Program	120,242				12,148				132,390
Transportation-Activity Program	5,952								5,952
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	476,831				12,148				488,979
Food Services Program			53,191						53,191
Community Services Program									
TOTAL NON-INSTRUCTION			53,191						53,191
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,077,990	52,006	53,191		12,148				1,195,335
Transfers	39,728								39,728
Total Expenditures & Transfers	1,117,718	52,006	53,191		12,148				1,235,063
Excess (Deficiency) of Revenue Over Expenditures & Transfers	13,508	9,412	7,393		(11,271)				19,042
Fund Balance July 1, 1989	50,361	6,107	2		11,840				68,310
Fund Balance June 30, 1990	63,869	15,519	7,395		569				87,352

LATAH COUNTY

KENDRICK JT. SCHOOL DISTRICT #283

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	261,439			86,608	37,242				385,289
Other Local	22,302		37,742		5,999				66,043
State Sources	796,438	2,284							798,722
Federal Sources		56,962	22,648						79,610
Other Sources	668								668
Total Revenue	1,080,847	59,246	60,390	86,608	43,241				1,330,332
Transfers In		10,497			10,260				20,757
TOTAL REVENUE + TRANSFERS	1,080,847	69,743	60,390	86,608	53,501				1,351,089
EXPENDITURES									
Elementary School Program	273,290	21,480							294,770
Secondary School Program	380,876	1,834							382,710
Exceptional Child Program		42,983							42,983
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	167								167
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	654,333	66,297							720,630
Attend./Guidance/Health Program									
Special Services Program	22,816								22,816
Instruction Improvement Program									
Educational Media Program	18,860								18,860
Board of Education Program									
District Administration Program	74,787								74,787
School Administration Program	72,394								72,394
Business Operation Program									
Central Service Program									
Buildings-Care Program	116,997								116,997
Maintenance-Bldgs. & Equip.	21,151								21,151
Maintenance-Grounds									
Security Program									
Transport-School Program	85,650								85,650
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	412,655								412,655
Food Services Program	6,980		58,746						65,726
Community Services Program									
TOTAL NON-INSTRUCTION	6,980		58,746						65,726
Capital Assets Program	7,637	3,446			111,489				122,572
Debt Services Program - Principal				50,000					50,000
Debt Services Program - Interest				32,862					32,862
TOTAL EXPENDITURES	1,081,605	69,743	58,746	82,862	111,489				1,404,445
Transfers	20,757								20,757
Total Expenditures & Transfers	1,102,362	69,743	58,746	82,862	111,489				1,425,202
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(21,515)		1,644	3,746	(57,988)				(74,113)
Fund Balance July 1, 1989	115,874		144	20,943	103,754				240,715
Fund Balance June 30, 1990	94,359		1,788	24,689	45,766				166,602

LATAH COUNTY

WHITEPINE SCHOOL DISTRICT #284

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	521,571			49,284	35,292				606,147
Other Local	64,265		62,050					6,445	126,315
State Sources	1,721,979	1,600							1,723,579
Federal Sources		75,332	35,196						110,528
Other Sources	65								65
Total Revenue	2,307,880	76,932	97,246	49,284	35,292			6,445	2,566,634
Transfers In		22.422							22,422
TOTAL REVENUE + TRANSFERS	2,307.880	99,354	97,246	49,284	35,292			6,445	2,589,056
EXPENDITURES									
Elementary School Program	433,795	53,186							486,981
Secondary School Program	811,124	2,109							813,233
Exceptional Child Program		24,345							24,345
Preschool Exceptional Program		801							801
Gifted & Talented Program	—								
Interscholastic Program									
School Activity Program	4,880								4,880
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,249,799	80,441							1,330,240
Attend./Guidance/Health Program	47,034								47,034
Special Services Program	211,152	852							212,004
Instruction Improvement Program		388							388
Educational Media Program	69,870	4,788							74,658
Board of Education Program									
District Administration Program	111,706								111,706
School Administration Program	150,227								150,227
Business Operation Program									
Central Service Program									
Buildings-Care Program	222,487								222,487
Maintenance-Bldgs. & Equip.	128,595								128,595
Maintenance-Grounds									
Security Program									
Transport-School Program	116,292								116,292
Transportation-Activity Program	9,102								9,102
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,066,465	6,028							1,072,493
Food Services Program	4,422		107,16						111,611
Community Services Program									
TOTAL NON-INSTRUCTION	4,422		107,189						111,611
Capital Assets Program		8,721			60,164				68,885
Debt Services Program - Principal				35,000					35,000
Debt Services Program - Interest				10,000					10,000
TOTAL EXPENDITURES	2,320,686	95,190	107,189	45,000	60,164				2,628,229
Transfers	22,422								22,422
Total Expenditures & Transfers	2,343,108	95,190	107,189	45,000	60,164				2,650,651
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(35,228)	4,164	(9,943)	4,284	(24,872)			6,445	(61,595)
Fund Balance July 1, 1989	361,841		21,756	72,191	53,506			76,764	509,294
Fund Balance June 30, 1990	326,613	4,164	11,813	76,475	28,634			83,209	447,699

LATAH COUNTY

POTLATCH SCHOOL DISTRICT #285

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	675,281				48,644				723,925
Other Local	52,671		56,524		10,699				119,894
State Sources	1,406,660	4,150							1,410,810
Federal Sources		76,296	35,811						112,107
Other Sources									
Total Revenue	2,134,612	80,446	92,335		59,343				2,366,736
Transfers In									
TOTAL REVENUE + TRANSFERS	2,134,612	80,446	92,335		59,343				2,366,736
EXPENDITURES									
Elementary School Program	587,151	27,387							614,538
Secondary School Program	547,540	16,536							564,076
Exceptional Child Program	122,414	23,779							146,193
Preschool Exceptional Program	1,706	1,723							3,429
Gifted & Talented Program	6,593								6,593
Interscholastic Program	39,596								39,596
School Activity Program	22,759								22,759
Summer School Program									
Adult School Program	163								163
TOTAL INSTRUCTION	1,327,922	69,425							1,397,347
Attend./Guidance/Health Program	37,751								37,751
Special Services Program	41,039								41,039
Instruction Improvement Program									
Educational Media Program	56,440	2,222							58,662
Board of Education Program	9,166								9,166
District Administration Program	89,452								89,452
School Administration Program	111,565								111,565
Business Operation Program		4,819							4,819
Central Service Program									
Buildings-Care Program	185,749								185,749
Maintenance-Bldgs. & Equip.	141,963	10,000			97,146				249,109
Maintenance-Grounds	2,878	—							2,878
Security Program									
Transport-School Program	91,210								91,210
Transportation-Activity Program	8,347								8,347
General Transportation Program	23,392								23,392
Other Support Services Program									
TOTAL SUPPORT SERVICES	798,952	17,041			97,146				913,139
Food Services Program	3,038		97,506						100,544
Community Services Program									
TOTAL NON-INSTRUCTION	3,038		97,506						100,544
Capital Assets Program					540				540
Debt Services Program - Principal	7,000								7,000
Debt Services Program - Interest	11,274								11,274
TOTAL EXPENDITURES	2,148,186	86,466	97,506		97,686				2,429,844
Transfers									
Total Expenditures & Transfers	2,148,186	86,466	97,506		97,686				2,429,844
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(13,574)	(6,020)	(5,171)		(38,343)				(63,108)
Fund Balance July 1, 1989	175,693	19,552	2,396		53,772				251,413
Fund Balance June 30, 1990	162,119	13,532	(2,775)		15,429				188,305

LEMHI COUNTY

SALMON SCHOOL DISTRICT #291

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	580,391			133,393					713,784
Other Local	139,023	36,932	59,160		44,942				280,057
State Sources	2,290,920	13,630							2,304,550
Federal Sources	91,591	338,552	78,822						508,965
Other Sources									
Total Revenue	3,101,925	389,114	137,982	133,393	44,942				3,807,356
Transfers In	16,913	53,955			25,011				95,879
TOTAL REVENUE + TRANSFERS	3,118,838	443,069	137,982	133,393	69,953				3,903,235
EXPENDITURES									
Elementary School Program	831,463	69,925							901,388
Secondary School Program	957,764	71,995							1,029,759
Exceptional Child Program	147,663	25,287							172,950
Preschool Exceptional Program	8,499	10,902							19,401
Gifted & Talented Program									
Interscholastic Program		66,097							66,097
School Activity Program	1,276								1,276
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,946,665	244,206							2,190,871
Attend./Guidance/Health Program	76,[illegible]	1,315							78,285
Special Services Program	67,320	7,510							74,830
Instruction Improvement Program	17,363	10,570							27,933
Educational Media Program	70,008								70,008
Board of Education Program	63,115								63,115
District Administration Program	104,095	551							104,646
School Administration Program	238,291	3,281							241,572
Business Operation Program	45,989								45,989
Central Service Program	22,799								22,799
Buildings-Care Program	253,327								253,327
Maintenance-Bldgs. & Equip.	51,724								51,724
Maintenance-Grounds	20,200	76,145							96,345
Security Program									
Transport-School Program	142,717	2,093			77,412				222,222
Transportation-Activity Program	104	14,510			20,383				34,997
General Transportation Program	5,826								5,826
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,179,848	115,975			97,795				1,393,618
Food Services Program			141,437						141,437
Community Services Program		2,794							2,794
TOTAL NON-INSTRUCTION		2,794	141,437						144,231
Capital Assets Program									
Debt Services Program - Principal	6,528			120,000					126,528
Debt Services Program - Interest				85,985					85,985
TOTAL EXPENDITURES	3,133,041	362,975	141,437	205,985	97,795				3,941,233
Transfers	59,038	36,840							95,878
Total Expenditures & Transfers	3,192,079	399,815	141,437	205,985	97,795				4,037,111
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(73,241)	43,254	(3,455)	(72,592)	(27,842)				(133,876)
Fund Balance July 1, 1989	(12,322)	73,146	22,837	175,924	37,887				297,472
Fund Balance June 30, 1990	(85,563)	116,400	19,382	103,332	10,045				163,596

LEMHI COUNTY

SOUTH LEMHI SCHOOL DISTRICT #292

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	94,568				11,107				105,675
Other Local	27,515	4,287	8,295		164				40,261
State Sources	495,813								495,813
Federal Sources		40,168	10,323						50,491
Other Sources									
Total Revenue	617,396	44,455	18,618		11,271				692,240
Transfers In			800						800
TOTAL REVENUE + TRANSFERS	617,896	44,455	19,418		11,271				693,040
EXPENDITURES									
Elementary School Program	131,615	19,359							150,974
Secondary School Program	195,652	4,725							200,377
Exceptional Child Program	22,748	2,829							25,577
Preschool Exceptional Program	2,831	1,450							4,281
Gifted & Talented Program									
Interscholastic Program	13,770								13,770
School Activity Program	1,414								1,414
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	368,030	28,363							396,393
Attend./Guidance/Health Program	12,337								12,337
Special Services Program									
Instruction Improvement Program	1,672	66							1,738
Educational Media Program	19,175	647							19,822
Board of Education Program	9,696								9,696
District Administration Program	24,170								24,170
School Administration Program	29,838								29,838
Business Operation Program	17,606								17,606
Central Service Program									
Buildings-Care Program	77,783								77,783
Maintenance-Bldgs. & Equip.		1,357							1,357
Maintenance-Grounds									
Security Program									
Transport-School Program	46,331								46,331
Transportation-Activity Program	3,131								3,131
General Transportation Program	3,314								3,314
Other Support Services Program									
TOTAL SUPPORT SERVICES	245,053	2,070							247,123
Food Services Program	5,810		21,127						26,937
Community Services Program	962								962
TOTAL NON-INSTRUCTION	6,772		21,127						27,899
Capital Assets Program	11,069				15,833				26,902
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	630,924	30,433	21,127		15,833				698,317
Transfers									
Total Expenditures & Transfers	630,924	30,433	21,127		15,833				698,317
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(13,028)	14,022	(1,709)		(4,562)				(5,277)
Fund Balance July 1, 1989	104,455	16,355	4,146		48,612				173,568
Fund Balance June 30, 1990	91,427	30,377	2,437		44,050				168,291

LEWIS COUNTY

NEZPERCE JT. SCHOOL DISTRICT #302

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	431,131				12,000				443,131
Other Local	27,823	91	19,555		896				48,365
State Sources	448,862	602	1,030						450,494
Federal Sources		25,273	9,250						34,523
Other Sources									
Total Revenue	907,816	25,966	29,835		12,896				976,513
Transfers In		3,784	1,377		5,500				10,661
TOTAL REVENUE + TRANSFERS	907,816	29,750	31,212		18,396				987,174
EXPENDITURES									
Elementary School Program	225,502	9,020							234,522
Secondary School Program	268,842								268,842
Exceptional Child Program	23,735	2,847							26,582
Preschool Exceptional Program	31,831	3,694							35,525
Gifted & Talented Program									
Interscholastic Program	12,010								12,010
School Activity Program	4,245								4,245
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	566,165	15,561							581,726
Attend./Guidance/Health Program	630								630
Special Services Program	2,310								2,310
Instruction Improvement Program	4,215	514							4,729
Educational Media Program	15,138	1,694							16,832
Board of Education Program	4,468	2,149							6,617
District Administration Program	70,650								70,650
School Administration Program	6,902								6,902
Business Operation Program	6,758								6,758
Central Service Program									
Buildings-Care Program	76,607								76,607
Maintenance-Bldgs. & Equip.	15,493								15,493
Maintenance-Grounds	14,520								14,520
Security Program									
Transport-School Program	48,874				24,163				73,037
Transportation-Activity Program	3,060								3,060
General Transportation Program	2,215								2,215
Other Support Services Program									
TOTAL SUPPORT SERVICES	271,840	4,357			24,163				300,360
Food Services Program			31,212						31,212
Community Services Program	23,302								23,302
TOTAL NON-INSTRUCTION	23,302		31,212						54,514
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest	4,867								4,867
TOTAL EXPENDITURES	866,174	19,918	31,212		24,163				941,467
Transfers	10,661								10,661
Total Expenditures & Transfers	876,835	19,918	31,212		24,163				952,128
Excess (Deficiency) of Revenue Over Expenditures & Transfers	30,981	9,832			(5,767)				35,046
Fund Balance July 1, 1989	(45,874)	2,550			19,360				(23,964)
Fund Balance June 30, 1990	(14,893)	12,382			13,593				11,082

LEWIS COUNTY

KAMIAH JT. SCHOOL DISTRICT #304

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	207,020			49,596					256,616
Other Local	38,716	13,102	44,278	297	1,520				97,913
State Sources	1.365,785	7,627	3,239						1,376,651
Federal Sources	102,501	193,708	71,370						367,579
Other Sources	2,441								2,441
Total Revenue	1,716,463	214,437	118,887	49,893	1,520				2,101,200
Transfers In					23,123				23,123
TOTAL REVENUE + TRANSFERS	1,716,463	214,437	118,887	49,893	24,643				2,124,323
EXPENDITURES									
Elementary School Program	414,351	45,450							459,801
Secondary School Program	437,892	13,680							451,572
Exceptional Child Program	68,474	30,014							98,488
Preschool Exceptional Program	7,694	2,203							9,897
Gifted & Talented Program	8,931	2,496							11,427
Interscholastic Program	24,783								24,783
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	962,125	93,843							1,055,968
Attend./Guidance/Health Program	30,532	16,088							46,620
Special Services Program	8,872								8,872
Instruction Improvement Program	625	473							1,098
Educational Media Program	46,387								46,387
Board of Education Program	4,908								4,908
District Administration Program	59,295	125							59,420
School Administration Program	116,062	3,196							119,258
Business Operation Program	34,902								34,902
Central Service Program									
Buildings-Care Program	162,958	154							163,112
Maintenance-Bldgs. & Equip.	80,878	11,162							92,040
Maintenance-Grounds	8,539	4,219							12,758
Security Program									
Transport-School Program	95,652				33,877				129,529
Transportation-Activity Program	3,580								3,580
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	653,190	35,417			33,877				722,484
Food Services Program			112,982						112,982
Community Services Program									
TOTAL NON-INSTRUCTION			112,982						112,982
Capital Assets Program									
Debt Services Program - Principal				35,000					35,000
Debt Services Program - Interest				5,250					5,250
TOTAL EXPENDITURES	1,615,315	129,260	112,982	40,250	33,877				1,931,684
Transfers	23,123								23,123
Total Expenditures & Transfers	1,638,438	129,260	112,982	40,250	33,877				1,954,807
Excess (Deficiency) of Revenue Over Expenditures & Transfers	78,025	85,177	5,905	9,643	(9,234)				169,516
Fund Balance July 1, 1989	234,920	122,317	31,874	1,374	9,948				400,433
Fund Balance June 30, 1990	312,945	207,494	37,779	11,017	714				569,949

LEWIS COUNTY

HIGHLAND JT. SCHOOL DISTRICT #305

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	400,448								400,448
Other Local	16,904		27,448						44,352
State Sources	701,699	1,001	1,253						703,953
Federal Sources		32,407	33,228						65,635
Other Sources									
Total Revenue	1,119,051	33,408	61,929						1,214,388
Transfers In	217	2,770							2,987
TOTAL REVENUE + TRANSFERS	1,119,268	36,178	61,929						1,217,375
EXPENDITURES									
Elementary School Program	221,925	20,797							242,722
Secondary School Program	317,554	345							317,899
Exceptional Child Program	37,912	8,457							46,369
Preschool Exceptional Program		3,497							3,497
Gifted & Talented Program									
Interscholastic Program	19,240								19,240
School Activity Program	4,291								4,291
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	600,922	33,096							634,018
Attend./Guidance/Health Program	24,413								24,413
Special Services Program	21,290								21,290
Instruction Improvement Program	2,101	62							2,163
Educational Media Program	28,353								28,353
Board of Education Program	11,859								11,859
District Administration Program	32,368	400							32,768
School Administration Program	63,939								63,939
Business Operation Program	26,829								26,829
Central Service Program									
Buildings-Care Program	115,774								115,774
Maintenance-Bldgs. & Equip.	23,291								23,291
Maintenance-Grounds	11,292								11,292
Security Program									
Transport-School Program	153,230								153,230
Transportation-Activity Program	14,981								14,981
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	529,720	462							530,182
Food Services Program			62,663						62,668
Community Services Program									
TOTAL NON-INSTRUCTION			62,668						62,668
Capital Assets Program	1,048								1,048
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,131,690	33,558	62,668						1,227,916
Transfers	2,770								2,770
Total Expenditures & Transfers	1,134,460	33,558	62,668						1,230,686
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(15,192)	2,620	(739)						(13,311)
Fund Balance July 1, 1989	69,595	1,428	7,723						78,746
Fund Balance June 30, 1990	54,403	4,048	6,984						65,435

LINCOLN COUNTY

SHOSHONE JT. SCHOOL DISTRICT #312

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	368,364				15,442				383,806
Other Local	40,894	2,000	29,579		715				73,188
State Sources	900,442	2,473	2,019						904,934
Federal Sources	8,373	79,299	56,902		1,900				146,474
Other Sources									
Total Revenue	1,318,073	83,772	88,500		18,057				1,508,402
Transfers In			5,316						5,316
TOTAL REVENUE + TRANSFERS	1,318,073	83,772	93,816		18,057				1,513,718
EXPENDITURES									
Elementary School Program	332,002	41,220							373,222
Secondary School Program	417,139	5,763							422,902
Exceptional Child Program	61,645	6,278							67,923
Preschool Exceptional Program		33,611							33,611
Gifted & Talented Program									
Interscholastic Program	22,043								22,043
School Activity Program									
Summer School Program	2,387								2,387
Adult School Program									
TOTAL INSTRUCTION	835,216	86,872							922,088
Attend./Guidance/Health Program	30,670								30,670
Special Services Program									
Instruction Improvement Program									
Educational Media Program	22,857								22,857
Board of Education Program									
District Administration Program	39,583								39,583
School Administration Program	79,517								79,517
Business Operation Program	17,181								17,181
Central Service Program									
Buildings-Care Program	92,876								92,876
Maintenance-Bldgs. & Equip.	44,057								44,057
Maintenance-Grounds									
Security Program									
Transport-School Program	51,679								51,678
Transportation-Activity Program	2,012								2,012
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	380,431								380,431
Food Services Program			91,896						91,896
Community Services Program									
TOTAL NON-INSTRUCTION			91,896						91,896
Capital Assets Program					31,316				31,316
Debt Services Program - Principal									
Debt Services Program - Interest	12,476								12,476
TOTAL EXPENDITURES	1,228,123	86,872	91,896		31,316				1,438,207
Transfers	5,316								5,316
Total Expenditures & Transfers	1,233,439	86,872	91,896		31,316				1,443,523
Excess (Deficiency) of Revenue Over Expenditures & Transfers	84,634	(3,100)	1,920		(13,259)				70,195
Fund Balance July 1, 1989	(80,790)	1,520	5,438		8,748				(65,084)
Fund Balance June 30, 1990	3,844	(1,580)	7,358		(4,511)				5,111

LINCOLN COUNTY

DIETRICH SCHOOL DISTRICT #314

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	63,147				12,038				75,185
Other Local	30,995	2,671	9,678		5,040				48,384
State Sources	508,798	1,285							510,083
Federal Sources	5,483	28,159	16,703						50,345
Other Sources	1,800								1,800
Total Revenue	610,223	32,115	26,381		17,078				685,797
Transfers In									
TOTAL REVENUE + TRANSFERS	610,223	32,115	26,381		17,078				685,797
EXPENDITURES									
Elementary School Program	171,023	14,760							185,783
Secondary School Program	232,801								232,801
Exceptional Child Program	3,325	7,128							10,453
Preschool Exceptional Program		4,420							4,420
Gifted & Talented Program		450							450
Interscholastic Program									
School Activity Program		2,376							2,376
Summer School Program	1,808								1,808
Adult School Program									
TOTAL INSTRUCTION	408,957	29,134							438,091
Attend./Guidance/Health Program	127								127
Special Services Program									
Instruction Improvement Program	3,392								3,392
Educational Media Program	5,531								5,531
Board of Education Program	12,725								12,725
District Administration Program	57,917								57,917
School Administration Program									
Business Operation Program									
Central Service Program									
Buildings-Care Program	49,682								49,682
Maintenance-Bldgs. & Equip.	26,181								26,181
Maintenance-Grounds									
Security Program									
Transport-School Program	25,126								25,126
Transportation-Activity Program	4,424								4,424
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	185,105								185,105
Food Services Program	500		27,325						27,825
Community Services Program									
TOTAL NON-INSTRUCTION	500		27,325						27,825
Capital Assets Program	24,642	2,151			35,785				62,578
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	619,204	31,285	27,325		35,785				713,599
Transfers									
Total Expenditures & Transfers	619,204	31,285	27,325		35,785				713,599
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(8,981)	830	(944)		(18,707)				(27,802)
Fund Balance July 1, 1989	218,350	409	3,722		76,240				298,721
Fund Balance June 30, 1990	209,369	1,239	2,778		57,533				270,919

LINCOLN COUNTY

RICHFIELD SCHOOL DISTRICT #316

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	85,563				10,534				
Other Local	33,952		13,909						96,087
State Sources	538,381	1,587	984						47,861
Federal Sources	9,328	56,840	34,108						540,952
Other Sources									100,277
Total Revenue	667,225	58,427	49,001		10,534				
Transfers In									785,187
TOTAL REVENUE + TRANSFERS	667,225	58,427	49,001		10,534				
									785,187
EXPENDITURES									
Elementary School Program	188,542								
Secondary School Program	237,493								188,542
Exceptional Child Program	21,766	36,968							237,493
Preschool Exceptional Program		10,323							58,734
Gifted & Talented Program									10,323
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	447,801	47,291							
									495,092
Attend./Guidance/Health Program	308								
Special Services Program									308
Instruction Improvement Program									
Educational Media Program	12,015	2,822							
Board of Education Program									14,837
District Administration Program	61,479								
School Administration Program									61,479
Business Operation Program	14,523								
Central Service Program									14,523
Buildings-Care Program	61,161								
Maintenance-Bldgs. & Equip.	44,648								61,161
Maintenance-Grounds									44,648
Security Program									
Transport-School Program	35,770								
Transportation-Activity Program	2,490								35,770
General Transportation Program									2,490
Other Support Services Program									
TOTAL SUPPORT SERVICES	232,394	2,822							
									235,216
Food Services Program			46,526						
Community Services Program									46,526
TOTAL NON-INSTRUCTION			46,526						
									46,526
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	680,195	50,113	46,526						
									776,834
Transfers									
Total Expenditures & Transfers	680,195	50,113	46,526						
Excess (Deficiency) of Revenue									776,834
Over Expenditures & Transfers	(12,970)	8,314	2,475		10,534				
Fund Balance July 1, 1989	269,740	5,163	7,915		240				8,353
Fund Balance June 30, 1990	256,770	13,477	10,390		10,774				283,058
									291,411

MADISON COUNTY

MADISON SCHOOL DISTRICT #321

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,251,396			657,907	640,284				2,549,587
Other Local	165,137		262,329	40,272	37,347				505,085
State Sources	8,157,456	15,761	16,952						8,190,169
Federal Sources	4,711	363,785	324,190						692,686
Other Sources	48,068				600,000				648,068
Total Revenue	9,626,768	379,546	603,471	698,179	1,277,631				12,585,595
Transfers In	3,279								3,279
TOTAL REVENUE + TRANSFERS	9,630,047	379,546	603,471	698,179	1,277,631				12,588,874
EXPENDITURES									
Elementary School Program	2,950,068	117,039							3,067,107
Secondary School Program	2,893,948	57,743							2,951,691
Exceptional Child Program	402,416	85,713							488,129
Preschool Exceptional Program	58,136	9,321							67,457
Gifted & Talented Program	31,894								31,894
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	6,336,462	269,816							6,606,278
Attend./Guidance/Health Program	149,253	20,845							170,098
Special Services Program	195,611	17,823							213,434
Instruction Improvement Program	64,187	99,880							164,067
Educational Media Program	88,939								88,939
Board of Education Program	25,967								25,967
District Administration Program	208,645								208,645
School Administration Program	675,335								675,335
Business Operation Program									
Central Service Program									
Buildings-Care Program	762,142	425							762,567
Maintenance-Bldgs. & Equip.	208,651								208,651
Maintenance-Grounds									
Security Program									
Transport-School Program	555,774	1,878							557,652
Transportation-Activity Program	4,596								4,596
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,939,100	140,851							3,079,951
Food Services Program			658,201						658,201
Community Services Program		14							14
TOTAL NON-INSTRUCTION		14	658,201						658,215
Capital Assets Program	47,936				939,395				987,331
Debt Services Program - Principal				445,000	600,000				1,045,000
Debt Services Program - Interest				279,082	39,627				318,709
TOTAL EXPENDITURES	9,323,498	410,681	658,201	724,082	1,579,022				12,695,484
Transfers		3,279							3,279
Total Expenditures & Transfers	9,323,498	413,960	658,201	724,082	1,579,022				12,698,763
Excess (Deficiency) of Revenue Over Expenditures & Transfers	306,549	(34,414)	(54,730)	(25,903)	(301,391)				(109,889)
Fund Balance July 1, 1989	172,414	30,505	79,338	545,317	672,903				1,500,477
Fund Balance June 30, 1990	478,963	(3,909)	24,608	519,414	371,512				1,390,588

MADISON COUNTY

SUGAR-SALEM JT. SCHOOL DISTRICT #322

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	397,781			421,126	68,345				887,252
Other Local	41,297		100,785	17,681	16,883				176,646
State Sources	3,069,133	4,918	7,872						3,081,928
Federal Sources		158,831	152,809						311,640
Other Sources	33,830								33,830
Total Revenue	3,542,046	163,749	261,466	438,807	85,228				4,491,296
Transfers In									
TOTAL REVENUE + TRANSFERS	3,542,046	163,749	261,466	438,807	85,228				4,491,296
EXPENDITURES									
Elementary School Program	983,643	64,224							1,047,867
Secondary School Program	1,132,241	18,930							1,151,171
Exceptional Child Program	169,419	34,000							203,419
Preschool Exceptional Program									
Gifted & Talented Program	12,701								12,701
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,298,004	117,154							2,415,158
Attend./Guidance/Health Program	102,217								102,217
Special Services Program	55,932	5,137							61,069
Instruction Improvement Program	18,580	6,789							25,369
Educational Media Program	96,372								96,372
Board of Education Program	5,995								5,995
District Administration Program	82,181								82,181
School Administration Program	278,448								278,448
Business Operation Program	56,213								56,213
Central Service Program									
Buildings-Care Program	327,832								327,832
Maintenance-Bldgs. & Equip.	68,783								68,783
Maintenance-Grounds	18,869								18,869
Security Program									
Transport-School Program	222,560								222,560
Transportation-Activity Program	27,451								27,451
General Transportation Program	5,603								5,603
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,367,036	11,926							1,378,962
Food Services Program			294,102						294,102
Community Services Program									
TOTAL NON-INSTRUCTION			294,102						294,102
Capital Assets Program	42,690				62,354				105,044
Debt Services Program - Principal				85,000					85,000
Debt Services Program - Interest				299,111					299,111
TOTAL EXPENDITURES	3,707,730	129,080	294,102	384,111	62,354				4,577,377
Transfers									
Total Expenditures & Transfers	3,707,730	129,080	294,102	384,111	62,354				4,577,377
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(165,684)	34,669	(32,636)	54,696	22,874				(86,081)
Fund Balance July 1, 1989	16,701	5,614	34,650	250,572	(58,212)				249,325
Fund Balance June 30, 1990	(148,983)	40,283	2,014	305,268	(35,338)				163,244

MINIDOKA COUNTY

MINIDOKA COUNTY JT. SCHOOL DISTRICT #331

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,826,788			973,197	431,093				3,231,078
Other Local	259,361		292,747	34,716	24,779			1,250	611,603
State Sources	9,206,170	36,894	22,565						9,265,629
Federal Sources	21,229	740,178	429,213		5,904				1,196,524
Other Sources	32,559				2,393				34,952
Total Revenue	11,346,107	777,072	744,525	1,007,913	464,169			1,250	14,339,786
Transfers In	12,011	12,005			325,000				349,016
TOTAL REVENUE + TRANSFERS	11,358,118	789,077	744,525	1,007,913	789,169			1,250	14,688,802
EXPENDITURES									
Elementary School Program	3,466,321	434,145							3,900,466
Secondary School Program	3,237,013	91,251							3,328,264
Exceptional Child Program	636,500	107,166							743,666
Preschool Exceptional Program		24,348							24,348
Gifted & Talented Program	29,077								29,077
Interscholastic Program									
School Activity Program									
Summer School Program		15,789							15,789
Adult School Program									
TOTAL INSTRUCTION	7,368,911	672,699							8,041,610
Attend./Guidance/Health Program	191,684	24,042							215,726
Special Services Program	154,843	14,816							169,659
Instruction Improvement Program	111,747	12,852							124,599
Educational Media Program	195,133	3,669							198,802
Board of Education Program	40,344								40,844
District Administration Program	226,839								226,839
School Administration Program	726,261	24,886							751,147
Business Operation Program	95,975								95,975
Central Service Program									
Buildings-Care Program	1,098,457	6,307							1,104,764
Maintenance-Bldgs. & Equip.	126,188								126,188
Maintenance-Grounds									
Security Program									
Transport-School Program	660,921	5,596			223,126				889,643
Transportation-Activity Program	39,481								39,481
General Transportation Program									
Other Support Services Program		—							
TOTAL SUPPORT SERVICES	3,668,373	92,168			223,126				3,983,667
Food Services Program			778,218						778,218
Community Services Program									
TOTAL NON-INSTRUCTION			778,218						778,218
Capital Assets Program	95,012	194			469,811				565,017
Debt Services Program - Principal				220,000					220,000
Debt Services Program - Interest				757,517					757,517
TOTAL EXPENDITURES	11,132,296	765,061	778,218	977,517	692,937				14,346,029
Transfers	325,000	24,016							349,016
Total Expenditures & Transfers	11,457,296	789,077	778,218	977,517	692,937				14,695,045
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(99,178)		(33,693)	30,396	96,232			1,250	(6,243)
Fund Balance July 1, 1989	518,118		218,867	433,985	873,313				2,044,283
Fund Balance June 30, 1990	418,940		185,174	464,381	969,545			1,250	2,038,040

NEZ PERCE COUNTY

LEWISTON IND. SCHOOL DISTRICT #340

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	7,517,049								7,517,049
Other Local	638,732		433,493		157,264				1,229,489
State Sources	6,666,686	25,558	24,998		3,716				6,720,958
Federal Sources		464,624	230,993						695,617
Other Sources									
Total Revenue	14,822,467	490,182	689,484		160,980				16,163,113
Transfers In									
TOTAL REVENUE + TRANSFERS	14,822,467	490,182	689,484		160,980				16,163,113
EXPENDITURES									
Elementary School Program	3,546,767	380,903							3,927,670
Secondary School Program	3,788,863	21,963							3,810,826
Exceptional Child Program	1,240,258								1,240,258
Preschool Exceptional Program	46,169	14,723						11	60,892
Gifted & Talented Program	71,660								71,660
Interscholastic Program	173,000								173,000
School Activity Program	24,440								24,440
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	8,891,157	417,589						11	9,308,746
Attend./Guidance/Health Program	266,043								266,043
Special Services Program	211,773	70,531							282,304
Instruction Improvement Program	99,728	8,211							107,939
Educational Media Program	612,976							1,250	612,976
Board of Education Program	1,771								1,771
District Administration Program	287,160							71	287,160
School Administration Program	924,245								924,245
Business Operation Program	267,582							1,239	267,582
Central Service Program	100,784								100,784
Buildings-Care Program	1,258,558								1,258,558
Maintenance-Bldgs. & Equip.	744,140							871	744,140
Maintenance-Grounds									
Security Program									
Transport-School Program	431,580	489							432,069
Transportation-Activity Program	37,561								37,561
General Transportation Program	26,653								26,653
Other Support Services Program	47,945								47,945
TOTAL SUPPORT SERVICES	5,318,499	79,231						3,431	5,397,730
Food Services Program			706,142						706,142
Community Services Program									
TOTAL NON-INSTRUCTION			706,142						706,142
Capital Assets Program	7,524				149,831				157,355
Debt Services Program - Principal									
Debt Services Program - Interest	55,200								55,200
TOTAL EXPENDITURES	14,272,380	496,820	706,142		149,831			3,442	15,625,173
Transfers									
Total Expenditures & Transfers	14,272,380	496,820	706,142		149,831			3,442	15,625,173
Excess (Deficiency) of Revenue Over Expenditures & Transfers	550,087	(6,638)	(16,658)		11,149			(3,442)	537,940
Fund Balance July 1, 1989	2,841,752	15,492	104,262		1,889,887				4,851,393
Fund Balance June 30, 1990	3,391,839	8,854	87,604		1,901,036			(3,442)	5,389,333

NEZ PERCE COUNTY

LAPWAI SCHOOL DISTRICT #341

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	211,571				41,365				252,936
Other Local	40,968		36,336					6,181	77,304
State Sources	1,425,680								1,425,680
Federal Sources	690,282	298,514	62,547						1,051,343
Other Sources	2,878								2,878
Total Revenue	2,371,379	298,514	98,883		41,365			6,181	2,810,141
Transfers In	4,404				21,160				25,564
TOTAL REVENUE + TRANSFERS	2,375,783	298,514	98,883		62,525			6,181	2,835,705
EXPENDITURES									
Elementary School Program	570,876	65,268							636,144
Secondary School Program	647,366	23,556							670,922
Exceptional Child Program	104,235	154,243							258,478
Preschool Exceptional Program		6,285							6,285
Gifted & Talented Program	5,077								5,077
Interscholastic Program									
School Activity Program	29,259								29,259
Summer School Program		12,555							12,555
Adult School Program									
TOTAL INSTRUCTION	1,356,813	261,907							1,618,720
Attend./Guidance/Health Program	55,392	8,602							63,994
Special Services Program	11,067	1,500							12,567
Instruction Improvement Program	20,064	692							20,756
Educational Media Program	60,408	101							60,509
Board of Education Program	45,711								45,711
District Administration Program	124,433								124,439
School Administration Program	191,902	34,025							225,927
Business Operation Program									
Central Service Program									
Buildings-Care Program	249,667								249,667
Maintenance-Bldgs. & Equip.	159,438				10,831				170,269
Maintenance-Grounds									
Security Program									
Transport-School Program	130,943								130,943
Transportation-Activity Program	6,020								6,020
General Transportation Program									
Other Support Services Program	2,344								2,344
TOTAL SUPPORT SERVICES	1,057,395	44,920			10,831				1,113,146
Food Services Program	2,744		114,721						117,465
Community Services Program								250	
TOTAL NON-INSTRUCTION	2,744		114,721					250	117,465
Capital Assets Program	16,334				98,876				115,210
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	2,433,286	306,827	114,721		109,707			250	2,964,541
Transfers	21,160	4,404							25,564
Total Expenditures & Transfers	2,454,446	311,231	114,721		103,707			250	2,990,105
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(78,663)	(12,717)	(15,838)		(47,182)			5,931	(154,400)
Fund Balance July 1, 1989	55,334	23,631	14,119		50,877			7,174	143,961
Fund Balance June 30, 1990	(23,329)	10,914	(1,719)		3,695			13,105	(10,439)

NEZ PERCE COUNTY

CULDESAC JT. SCHOOL DISTRICT #342

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	218,493								218,493
Other Local	27,565		14,951					154	42,516
State Sources	510,712		287						510,999
Federal Sources		29,851	18,627						48,478
Other Sources									
Total Revenue	756,770	29,851	33,865					154	820,486
Transfers In					19,369				19,369
TOTAL REVENUE + TRANSFERS	756,770	29,851	33,865		19,369			154	839,855
EXPENDITURES									
Elementary School Program	189,762	24,912							214,674
Secondary School Program	248,273							162	248,273
Exceptional Child Program									
Preschool Exceptional Program		2,275							2,275
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	438,035	27,187						162	465,222
Attend./Guidance/Health Program	3,002								3,002
Special Services Program	6,435								6,435
Instruction Improvement Program	2,598	2,664							5,262
Educational Media Program	3,457								3,457
Board of Education Program	2,438								2,438
District Administration Program	73,444								73,444
School Administration Program	12,167								12,167
Business Operation Program	22,664								22,664
Central Service Program									
Buildings-Care Program	96,200								96,200
Maintenance-Bldgs. & Equip.	34,943								34,943
Maintenance-Grounds									
Security Program									
Transport-School Program	51,078								51,078
Transportation-Activity Program	637								637
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	309,063	2,664							311,727
Food Services Program	3,928		33,823						37,751
Community Services Program									
TOTAL NON-INSTRUCTION	3,928		33,823						37,751
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	751,026	29,851	33,823					162	814,700
Transfers	19,369								19,369
Total Expenditures & Transfers	770,395	29,851	33,823					162	834,069
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(13,625)		42		19,369			(8)	5,786
Fund Balance July 1, 1989	38,500		1,481		52,565				92,546
Fund Balance June 30, 1990	24,875		1,523		71,934			(8)	98,332

NEZ PERCE COUNTY

TAMMANY ELEM. SCHOOL DISTRICT #343

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 250	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	372,751								372,751
Other Local	27,796		21,866		1,646				51,308
State Sources	531,601		1,380						532,981
Federal Sources		28,692	21,151						49,843
Other Sources									
Total Revenue	932,148	28,692	44,397		1,646				1,006,883
Transfers In					11,252				11,252
TOTAL REVENUE + TRANSFERS	932,148	28,692	44,397		12,898				1,018,135
EXPENDITURES									
Elementary School Program	356,246	14,072							370,318
Secondary School Program	314,048								314,048
Exceptional Child Program	50,388	7,080							57,468
Preschool Exceptional Program		3,523							3,523
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	720,682	24,675							745,357
Attend./Guidance/Health Program	1,364								1,364
Special Services Program		690							690
Instruction Improvement Program									
Educational Media Program	2,849	3,327							6,176
Board of Education Program	4,246								4,246
District Administration Program	17,719								17,719
School Administration Program	17,726								17,726
Business Operation Program	15,814								15,814
Central Service Program									
Buildings-Care Program	35,654								35,654
Maintenance-Bldgs. & Equip.	32,958								32,958
Maintenance-Grounds									
Security Program									
Transport-School Program	42,916								42,916
Transportation-Activity Program	232								232
General Transportation Program									
Other Support Services Program	300								300
TOTAL SUPPORT SERVICES	171,778	4,017							175,795
Food Services Program			46,625						46,625
Community Services Program									
TOTAL NON-INSTRUCTION			46,625						46,625
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	892,460	28,692	46,625						967,777
Transfers	11,252								11,252
Total Expenditures & Transfers	903,712	28,692	46,625						979,029
Excess (Deficiency) of Revenue Over Expenditures & Transfers	28,436		(2,228)		12,898				39,106
Fund Balance July 1, 1989	104,155		(328)		21,505				125,332
Fund Balance June 30, 1990	132,591		(2,556)		34,403				164,438

ONEIDA COUNTY

ONEIDA COUNTY SCHOOL DISTRICT #351

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	387,775			266,136	120,346				774,257
Other Local	58,135		74,358	8,407	3,787				144,687
State Sources	2,018,933	10,287	3,893						2,033,113
Federal Sources		108,307	54,119						162,426
Other Sources									
Total Revenue	2,464,843	118,594	132,370	274,543	124,133				3,114,483
Transfers In					57,000				57,000
TOTAL REVENUE + TRANSFERS	2,464,843	118,594	132,370	274,543	181,133				3,171,483
EXPENDITURES									
Elementary School Program	792,515	43,814							836,329
Secondary School Program	688,140	33,121							721,261
Exceptional Child Program	74,496	19,360							93,856
Preschool Exceptional Program	19,012	5,189							24,201
Gifted & Talented Program									
Interscholastic Program	52,603								52,603
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,626,766	101,484							1,728,250
Attend./Guidance/Health Program	38,617								38,617
Special Services Program	34,372	2,099							36,471
Instruction Improvement Program	4,833	4,797							9,630
Educational Media Program	44,988	2,377							47,365
Board of Education Program	17,193								17,193
District Administration Program	82,374	4,229							86,603
School Administration Program	116,948								116,948
Business Operation Program	7,845								7,845
Central Service Program									
Buildings-Care Program	252,540								252,540
Maintenance-Bldgs. & Equip.	34,743				24,000				58,743
Maintenance-Grounds	8,300								8,300
Security Program									
Transport-School Program	132,467				17,295				149,762
Transportation-Activity Program	9,148								9,148
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	784,368	13,502			41,2[illegible]				839,165
Food Services Program			140,738						140,738
Community Services Program	11,215								11,215
TOTAL NON-INSTRUCTION	11,215		140,738						151,953
Capital Assets Program		7,940			134,859				142,799
Debt Services Program - Principal				135,000					135,000
Debt Services Program - Interest				127,061					127,[illegible]61
TOTAL EXPENDITURES	2,422,349	122,926	140,738	262,061	176,154				3,124,228
Transfers									
Total Expenditures & Transfers	2,422,349	122,926	140,738	262,061	176,154				3,124,228
Excess (Deficiency) of Revenue Over Expenditures & Transfers	42,494	(4,332)	(8,368)	12,482	4,979				47,255
Fund Balance July 1, 1989	134,988	4,332	12,008	215,700	(16,473)				350,555
Fund Balance June 30, 1990	177,482		3,640	228,182	(11,494)				397,810

OWYHEE COUNTY

MARSING JT. SCHOOL DISTRICT #363

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	210,806			216,990	3,058				430,854
Other Local	51,200		22,844	19,107	38,155				131,306
State Sources	1,390,071	9,936	2,880						1,402,887
Federal Sources	8,135	205,438	83,000						296,573
Other Sources									
Total Revenue	1,660,212	215,374	108,724	236,097	41,213				2,261,620
Transfers In	3,723				6,746				10,469
TOTAL REVENUE + TRANSFERS	1,663,935	215,374	108,724	236,097	47,959				2,272,089
EXPENDITURES									
Elementary School Program	420,165	111,028							531,193
Secondary School Program	407,622	29,256							436,878
Exceptional Child Program	132,227	23,746							155,973
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	28,750								28,750
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	988,764	164,030							1,152,794
Attend./Guidance/Health Program	31,455	28,271							59,726
Special Services Program									
Instruction Improvement Program	4,826	18,266							23,092
Educational Media Program	51,184								51,184
Board of Education Program	11,669								11,669
District Administration Program	71,004								71,004
School Administration Program	97,473								97,473
Business Operation Program	17,931								17,931
Central Service Program									
Buildings-Care Program	191,388								191,388
Maintenance-Bldgs. & Equip.					29,926				29,926
Maintenance-Grounds									
Security Program									
Transport-School Program	101,094	270			43,774				145,138
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program	11,558								11,558
TOTAL SUPPORT SERVICES	589,582	46,807			73,700				710,089
Food Services Program			94,418						94,418
Community Services Program									
TOTAL NON-INSTRUCTION			94,418						94,418
Capital Assets Program					37,196				37,196
Debt Services Program - Principal				70,000					70,000
Debt Services Program - Interest				150,682					150,682
TOTAL EXPENDITURES	1,578,346	210,837	94,418	220,682	110,896				2,215,179
Transfers	6,746	1,606	837						9,189
Total Expenditures & Transfers	1,585,092	212,443	95,255	220,682	110,896				2,224,368
Excess (Deficiency) of Revenue Over Expenditures & Transfers	78,843	2,931	13,469	15,415	(62,937)				47,721
Fund Balance July 1, 1989	61,375	6,691	16,289	143,291	145,568				373,214
Fund Balance June 30, 1990	140,218	9,622	29,758	158,706	82,631				420,935

OWYHEE COUNTY

PLEASANT VALLEY ELEM. SCHOOL DISTRICT #364

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	92,963								92,963
Other Local	32,073				1,912				33,985
State Sources	121,839								121,839
Federal Sources									
Other Sources									
Total Revenue	246,875				1,912				248,787
Transfers In					40,000				40,000
TOTAL REVENUE + TRANSFERS	246,875				41,912				288,787
EXPENDITURES									
Elementary School Program	75,803								75,803
Secondary School Program	83,175								83,175
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	309								309
School Activity Program	135								135
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	159,422								159,422
Attend./Guidance/Health Program	699								699
Special Services Program									
Instruction Improvement Program									
Educational Media Program	1,695								1,695
Board of Education Program	593								593
District Administration Program	3,615								3,615
School Administration Program									
Business Operation Program	23,676								23,676
Central Service Program									
Buildings-Care Program	13,828								13,828
Maintenance-Bldgs. & Equip.	6,723								6,723
Maintenance-Grounds	991								991
Security Program									
Transport-School Program	15,383				29,164				44,547
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	67,203				29,164				96,367
Food Services Program									
Community Services Program	1,263								1,263
TOTAL NON-INSTRUCTION	1,263								1,263
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	227,888				29,164				257,052
Transfers	40,000								40,000
Total Expenditures & Transfers	267,888				29,164				297,052
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(21,013)				12,748				(8,265)
Fund Balance July 1, 1989	384,112				22,976				407,088
Fund Balance June 30, 1990	363,099				35,724				398,823

OWYHEE COUNTY

BRUNEAU-GRANDVIEW JT. SCHOOL DISTRICT #365

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	451,542			183,356					634,898
Other Local	83,744	9,367	34,288	8,085	1,184				136,668
State Sources	1,207,763	4,029	2,832						1,214,624
Federal Sources	72,174	91,523	52,872						216,569
Other Sources									
Total Revenue	1,815,223	104,919	89,992	191,441	1,184				2,202,759
Transfers In					30,000				30,000
TOTAL REVENUE + TRANSFERS	1,815,223	104,919	89,992	191,441	31,184				2,232,759
EXPENDITURES									
Elementary School Program	534,526	69,333							603,859
Secondary School Program	551,136	5,574							556,710
Exceptional Child Program	18,789	9,399							28,188
Preschool Exceptional Program		1,375							1,375
Gifted & Talented Program									
Interscholastic Program	36,047								36,047
School Activity Program	8,023								8,023
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,148,521	85,681							1,234,202
Attend./Guidance/Health Program	28,023	5,926							33,949
Special Services Program	2,578	875							3,453
Instruction Improvement Program	4,516	6,595							11,111
Educational Media Program	9,249								9,249
Board of Education Program	28,484	900	200						29,584
District Administration Program	63,701	50							63,751
School Administration Program	124,745								124,745
Business Operation Program	51,151	2,560							53,711
Central Service Program									
Buildings-Care Program	136,542	5,727							142,269
Maintenance-Bldgs. & Equip.	79,854								79,854
Maintenance-Grounds	8,932								8,932
Security Program									
Transport-School Program	108,987	195							109,182
Transportation-Activity Program	3,920								3,920
General Transportation Program	3,401								3,401
Other Support Services Program									
TOTAL SUPPORT SERVICES	654,083	22,828	200						677,111
Food Services Program	763		102,527						103,290
Community Services Program									
TOTAL NON-INSTRUCTION	763		102,527						103,290
Capital Assets Program					35,598				35,598
Debt Services Program - Principal				175,000					175,000
Debt Services Program - Interest				21,275					21,275
TOTAL EXPENDITURES	1,803,367	108,509	102,727	196,275	35,598				2,246,476
Transfers	30,000								30,000
Total Expenditures & Transfers	1,833,367	108,509	102,727	196,275	35,598				2,276,476
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(18,144)	(3,590)	(12,735)	(4,834)	(4,414)				(43,717)
Fund Balance July 1, 1989	163,313	24,463	10,164	88,746	30,670				317,356
Fund Balance June 30, 1990	145,169	20,873	(2,571)	83,912	26,256				273,639

OWYHEE COUNTY

HOMEDALE JT. SCHOOL DISTRICT #370

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	300,219			159,740	3,114				463,073
Other Local	67,015		42,151	8,264	17,181				134,611
State Sources	2,009,348	6,574	3,847						2,019,769
Federal Sources	3,998	272,482	76,952						353,432
Other Sources	19,850								19,850
Total Revenue	2,400,430	279,056	122,950	168,004	20,295				2,990,735
Transfers In	148,052	2,900							150,952
TOTAL REVENUE + TRANSFERS	2,548,482	281,956	122,950	168,004	20,295				3,141,687
EXPENDITURES									
Elementary School Program	641,354	255,095							896,449
Secondary School Program	708,775	20,476							729,251
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	52,718								52,718
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,402,847	275,571							1,678,418
Attend./Guidance/Health Program	64,858								64,858
Special Services Program	188,580								188,580
Instruction Improvement Program	8,643								8,643
Educational Media Program	72,894								72,894
Board of Education Program	2,534								2,534
District Administration Program	96,212	1,290							97,502
School Administration Program	153,966	3,000							156,966
Business Operation Program									
Central Service_Program									
Buildings-Care Program	238,065								238,065
Maintenance-Bldgs. & Equip.									
Maintenance-Grounds									
Security Program									
Transport-School Program	179,610								179,610
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,005,362	4,290							1,009,652
Food Services Program			127,062						127,062
Community Services Program									
TOTAL NON-INSTRUCTION			127,062						127,062
Capital Assets Program	28,442				686,471				714,913
Debt Services Program - Principal				85,000					85,000
Debt Services Program - Interest				131,565					131,565
TOTAL EXPENDITURES	2,436,651	279,861	127,062	216,565	686,471				3,746,610
Transfers	148,052	2,900							150,952
Total Expenditures & Transfers	2,584,703	282,761	127,062	216,565	686,471				3,897,562
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(36,221)	(805)	(4,112)	(48,561)	(666,176)				(755,875)
Fund Balance July 1, 1989	271,720	4,203	(3,500)	128,207	698,363				1,098,993
Fund Balance June 30, 1990	235,499	3,398	(7,612)	79,646	32,187				343,118

PAYETTE COUNTY

PAYETTE JT. SCHOOL DISTRICT #371

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	545,435			216,623					762,058
Other Local	190,793		92,338	1,481	647			145	285,259
State Sources	3,132,487	19,941	7,669						3,160,097
Federal Sources		368,017	169,213						537,230
Other Sources	1,681								1,681
Total Revenue	3,870,396	387,958	269,220	218,104	647			145	4,746,325
Transfers In	7,113	10,206			20,774				38,093
TOTAL REVENUE + TRANSFERS	3,877,509	398,164	269,220	218,104	21,421			145	4,784,418
EXPENDITURES									
Elementary School Program	852,176	179,996							1,032,172
Secondary School Program	977,706	56,611							1,034,317
Exceptional Child Program	297,920	53,330							351,250
Preschool Exceptional Program									
Gifted & Talented Program	20,257								20,257
Interscholastic Program	83,906								83,906
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,231,965	289,937							2,521,902
Attend./Guidance/Health Program	79,298								79,298
Special Services Program	124,162	9,737							133,899
Instruction Improvement Program	20,806	55,209						100	76,015
Educational Media Program	72,795	13,693							86,488
Board of Education Program									
District Administration Program	132,685	6,321							139,006
School Administration Program	284,076	295							284,371
Business Operation Program									
Central Service Program									
Buildings-Care Program	352,958	1,738							354,696
Maintenance-Bldgs. & Equip.	73,359								73,359
Maintenance-Grounds	50,296								50,296
Security Program									
Transport-School Program	162,352								162,352
Transportation-Activity Program									
General Transportation Program	15,424								15,424
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,368,211	86,993						100	1,455,204
Food Services Program			289,380						289,380
Community Services Program	7,679	1,203							8,882
TOTAL NON-INSTRUCTION	7,679	1,203	289,380						298,262
Capital Assets Program	187,267	5,320			7,801				200,388
Debt Services Program - Principal				75,000					75,000
Debt Services Program - Interest	10,092			128,617					138,709
TOTAL EXPENDITURES	3,805,214	383,453	289,380	203,617	7,801			100	4,689,465
Transfers	20,774	17,318							38,092
Total Expenditures & Transfers	3,825,988	400,771	289,380	203,617	7,801			100	4,727,557
Excess (Deficiency) of Revenue Over Expenditures & Transfers	51,521	(2,607)	(20,160)	14,487	13,620			45	56,861
Fund Balance July 1, 1989	147,954		100,298	209,638	22,369			1,998	480,259
Fund Balance June 30, 1990	199,475	(2,607)	80,138	224,125	35,989			2,043	537,120

PAYETTE COUNTY

NEW PLYMOUTH SCHOOL DISTRICT #372

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	265,119			270,723					535,842
Other Local	45,918		47,483	32,809	10,376				136,586
State Sources	1,575,849	15,862	3,568						1,595,279
Federal Sources		230,024	92,647						322,671
Other Sources									
Total Revenue	1,886,886	245,886	143,698	303,532	10,376				2,590,378
Transfers In					9,748				9,748
TOTAL REVENUE + TRANSFERS	1,886,886	245,886	143,698	303,532	20,124				2,600,126
EXPENDITURES									
Elementary School Program	505,550	77,472							583,022
Secondary School Program	607,893	3,574							611,467
Exceptional Child Program		153,815							153,815
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	4,385								4,385
Summer School Program		2,344							2,344
Adult School Program									
TOTAL INSTRUCTION	1,117,828	237,205							1,355,033
Attend./Guidance/Health Program	80,955								80,955
Special Services Program	71,026	3,559							74,585
Instruction Improvement Program	6,388	1,465							7,853
Educational Media Program	45,339								45,339
Board of Education Program									
District Administration Program	122,118	1,623							123,741
School Administration Program	106,520								106,520
Business Operation Program		127							127
Central Service Program									
Buildings-Care Program	193,877								193,877
Maintenance-Bldgs. & Equip.									
Maintenance-Grounds									
Security Program									
Transport-School Program	121,200								121,200
Transportation-Activity Program	6,365								6,365
General Transportation Program									
Other Support Services Program		1,655							1,655
TOTAL SUPPORT SERVICES	753,788	8,429							762,217
Food Services Program			138,285						138,285
Community Services Program		252							252
TOTAL NON-INSTRUCTION		252	138,285						138,537
Capital Assets Program					42,189				42,189
Debt Services Program - Principal				170,000					170,000
Debt Services Program - Interest				132,017					132,017
TOTAL EXPENDITURES	1,871,616	245,886	138,285	302,017	42,189				2,599,993
Transfers									
Total Expenditures & Transfers	1,871,616	245,886	138,285	302,017	42,189				2,599,993
Excess (Deficiency) of Revenue Over Expenditures & Transfers	15,270		5,413	1,515	(22,065)				133
Fund Balance July 1, 1989	74,788		21,753	378,761	163,094				638,396
Fund Balance June 30, 1990	90,058		27,166	380,276	141,029				638,529

PAYETTE COUNTY

FRUITLAND SCHOOL DISTRICT #373

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	441,332			223,245	231,003				895,580
Other Local	54,654		69,489	16,503	11,151			346	151,797
State Sources	2,074,602	5,984	4,745						2,085,331
Federal Sources		124,298	90,125						214,423
Other Sources	945				22,230				23,175
Total Revenue	2,571,533	130,282	164,359	239,748	264,384			346	3,370,306
Transfers In	803	4,428							5,231
TOTAL REVENUE + TRANSFERS	2,572,336	134,710	164,359	239,748	264,384			346	3,375,537
EXPENDITURES									
Elementary School Program	689,927	83,962							773,889
Secondary School Program	923,449								923,449
Exceptional Child Program	114,580	25,804							140,384
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	49,084								49,084
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,777,040	109,766							1,886,806
Attend./Guidance/Health Program	60,029								60,029
Special Services Program	25,588	3,463							29,051
Instruction Improvement Program	5,788	3,898							9,686
Educational Media Program	40,120	8,871							48,991
Board of Education Program									
District Administration Program	102,394								102,394
School Administration Program	168,033								168,033
Business Operation Program									
Central Service Program									
Buildings-Care Program	227,925								227,925
Maintenance-Bldgs. & Equip.	15,987				123				16,110
Maintenance-Grounds	24,499								24,499
Security Program									
Transport-School Program	94,027				35,001				129,028
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program								20	
TOTAL SUPPORT SERVICES	[illegible]	16,232			35,124			20	815,746
Food Services Program			166,639						166,639
Community Services Program									
TOTAL NON-INSTRUCTION			166,639						166,639
Capital Assets Program	9,856				80,860				90,716
Debt Services Program - Principal				140,000					140,000
Debt Services Program - Interest				89,258					89,258
TOTAL EXPENDITURES	2,551,286	125,998	166,639	229,258	115,984			20	3,189,165
Transfers	102	7,704							7,806
Total Expenditures & Transfers	2,551,388	133,702	166,639	229,258	115,984			20	3,196,971
Excess (Deficiency) of Revenue Over Expenditures & Transfers	20,948	1,008	(2,280)	10,490	148,400			326	178,566
Fund Balance July 1, 1989	170,965	(1,010)	14,411	192,010	(40,491)			356	335,885
Fund Balance June 30, 1990	191,913	(2)	12,131	202,500	107,909			682	514,451

POWER COUNTY

AMERICAN FALLS JT. SCHOOL DISTRICT #381

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	2,613,414			194,347					2,807,761
Other Local	108,647		95,556	10,968					215,171
State Sources	2,597,383	15,937	7,011						2,620,331
Federal Sources	68,930	308,443	112,084						489,457
Other Sources									
Total Revenue	5,388,374	324,380	214,651	205,315					6,132,720
Transfers In		31,981	23,718						55,699
TOTAL REVENUE + TRANSFERS	5,388,374	356,361	238,369	205,315					6,188,419
EXPENDITURES									
Elementary School Program	1,294,089	86,013							1,380,102
Secondary School Program	1,540,362	45,443							1,585,805
Exceptional Child Program	302,210	141,352							443,562
Preschool Exceptional Program									
Gifted & Talented Program	32,238								32,238
Interscholastic Program	47,495								47,495
School Activity Program	16,980								16,980
Summer School Program		23,763							23,763
Adult School Program		391							391
TOTAL INSTRUCTION	3,233,374	296,962							3,530,336
Attend./Guidance/Health Program	77,279	4,885							82,164
Special Services Program	131,247	11,393							142,640
Instruction Improvement Program	18,115	22,598							40,713
Educational Media Program	117,701	12,638							130,339
Board of Education Program	39,784								39,784
District Administration Program	73,204								73,204
School Administration Program	252,631								252,631
Business Operation Program	107,550								107,550
Central Service Program									
Buildings-Care Program	475,735								475,735
Maintenance-Bldgs. & Equip.	313,716								313,716
Maintenance-Grounds	14,921								14,921
Security Program	5,654								5,654
Transport-School Program	406,322	7,885							414,207
Transportation-Activity Program	54,234								54,234
General Transportation Program	2,658								2,658
Other Support Services Program	2,489								2,489
TOTAL SUPPORT SERVICES	2,093,240	59,399							2,152,639
Food Services Program			241,322						241,322
Community Services Program									
TOTAL NON-INSTRUCTION			241,322						241,322
Capital Assets Program									
Debt Services Program - Principal				165,000					165,000
Debt Services Program - Interest				77,165					77,165
TOTAL EXPENDITURES	5,326,614	356,361	241,322	242,165					6,166,462
Transfers	55,698								55,698
Total Expenditures & Transfers	5,382,312	356,361	241,322	242,165					6,222,160
Excess (Deficiency) of Revenue Over Expenditures & Transfers	6,062		(2,953)	(36,850)					(33,741)
Fund Balance July 1, 1989	554,100		19,704	180,887					754,691
Fund Balance June 30, 1990	560,162		16,751	144,037					720,950

POWER COUNTY

ROCKLAND SCHOOL DISTRICT #382

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	243,991				43,856				287,847
Other Local	32,339		9,666						42,005
State Sources	552,651	1,651							554,302
Federal Sources	1,198	27,606	25,824						54,628
Other Sources									
Total Revenue	830,179	29,257	35,490		43,856				938,782
Transfers In									
TOTAL REVENUE + TRANSFERS	830,179	29,257	35,490		43,856				938,782
EXPENDITURES									
Elementary School Program	220,924	19,584			100				240,608
Secondary School Program	277,501	2,721			[illegible]417				307,639
Exceptional Child Program	37,364	5,735							43,099
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	16,566								16,566
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	552,355	28,040			27,517				607,912
Attend./Guidance/Health Program	5,659								5,659
Special Services Program	3,960								3,960
Instruction Improvement Program									
Educational Media Program	20,646								20,646
Board of Education Program	14,629								14,629
District Administration Program	60,823								60,823
School Administration Program	8,499								8,499
Business Operation Program									
Central Service Program									
Buildings-Care Program	64,814								64,814
Maintenance-Bldgs. & Equip.	2,776								2,776
Maintenance-Grounds									
Security Program									
Transport-School Program	20,829				7,377				28,206
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	202,635				7,377				210,012
Food Services Program			37,835						37,835
Community Services Program									
TOTAL NON-INSTRUCTION			37,835						37,835
Capital Assets Program					5,037				5,037
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	754,990	28,040	37,835		39,931				860,796
Transfers									
Total Expenditures & Transfers	754,990	28,040	37,835		39,931				860,796
Excess (Deficiency) of Revenue Over Expenditures & Transfers	75,189	1,217	(2,345)		3,925				77,986
Fund Balance July 1, 1989	105,750		9,959		11,012				126,721
Fund Balance June 30, 1990	180,939	1,217	7,614		14,937				204,707

POWER COUNTY

ARBON ELEM. SCHOOL. DISTRICT #383

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	100,496								100,496
Other Local	6,862								6,862
State Sources	66,102								66,102
Federal Sources	214	3,294							3,508
Other Sources									
Total Revenue	173,674	3,294							176,968
Transfers In									
TOTAL REVENUE + TRANSFERS	173,674	3,294							176,968
EXPENDITURES									
Elementary School Program	64,412	2,881							67,293
Secondary School Program	28,470								28,470
Exceptional Child Program									
Preschool Exceptional Program		280							280
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	92,882	3,161							96,043
Attend./Guidance/Health Program	56								56
Special Services Program									
Instruction Improvement Program									
Educational Media Program	2,473								2,473
Board of Education Program	7,386								7,386
District Administration Program	4,200								4,200
School Administration Program									
Business Operation Program									
Central Service Program									
Buildings-Care Program	6,141								6,141
Maintenance-Bldgs. & Equip.	10,802								10,802
Maintenance-Grounds	2,385								2,385
Security Program									
Transport-School Program	33,797								33,797
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	67,240								67,240
Food Services Program									
Community Services Program									
TOTAL NON-INSTRUCTION									
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest	1,142								1,142
TOTAL EXPENDITURES	161,264	3,161							164,425
Transfers									
Total Expenditures & Transfers	161,264	3,161							164,425
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,410	133							12,543
Fund Balance July 1, 1989	(4,758)								(4,758)
Fund Balance June 30, 1990	7,652	133							7,785

SHOSHONE COUNTY

KELLOGG JT. SCHOOL DISTRICT #391

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	984,878				172,440				1,157,318
Other Local	110,384	21,060	98,775		4,554				234,773
State Sources	3,769,710	19,800	161,848		6,075				3,957,433
Federal Sources		676,989							676,989
Other Sources									
Total Revenue	4,864,972	717,849	260,623		183,069				6,026,513
Transfers In					50,221				50,221
TOTAL REVENUE + TRANSFERS	4,864,972	717,849	260,623		233,290				6,076,734
EXPENDITURES									
Elementary School Program	1,077,863	9,064							1,086,927
Secondary School Program	1,712,087	423,157							2,135,244
Exceptional Child Program	207,496	167,990							375,486
Preschool Exceptional Program									
Gifted & Talented Program	31,445								31,445
Interscholastic Program									
School Activity Program	63,741	500							64,241
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	3,092,632	600,711							3,693,343
Attend./Guidance/Health Program	96,907								96,907
Special Services Program	175,613								175,613
Instruction Improvement Program									
Educational Media Program	156,437								156,437
Board of Education Program	4,641								4,641
District Administration Program	234,226								234,226
School Administration Program	467,196								467,196
Business Operation Program									
Central Service Program									
Buildings-Care Program									
Maintenance-Bldgs. & Equip.	673,685	1,172			64,828				739,685
Maintenance-Grounds									
Security Program									
Transport-School Program	368,565								368,565
Transportation-Activity Program	36,787								36,767
General Transportation Program	10,133								10,133
Other Support Services Program									
TOTAL SUPPORT SERVICES	2,224,190	1,172			64,828				2,290,190
Food Services Program			246,077						246,077
Community Services Program									
TOTAL NON-INSTRUCTION			246,077						246,077
Capital Assets Program		2,871			112,932				115,803
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	5,316,822	604,754	246,077		177,760				6,345,413
Transfers	50,221								50,221
Total Expenditures & Transfers	5,367,043	604,754	246,077		177,760				6,395,634
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(502,071)	113,095	14,546		55,530				(318,900)
Fund Balance July 1, 1989	131,682	212,541	58,507		75,132				477,862
Fund Balance June 30, 1990	(370,389)	325,636	73,053		130,662				158,962

SHOSHONE COUNTY

MULLAN SCHOOL DISTRICT #392

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	447,754								447,754
Other Local	24,172	28,126	1,807		39,297				93,402
State Sources	612,827	1,885							614,712
Federal Sources		100,553	2,455						103,008
Other Sources									
Total Revenue	1,084,753	130,564	4,262		39,297				1,258,876
Transfers In	66,000	78,171	324						144,495
TOTAL REVENUE + TRANSFERS	1,150,753	208,735	4,586		39,297				1,403,371
EXPENDITURES									
Elementary School Program	237,791	18,130							255,921
Secondary School Program	383,854	12,418							396,272
Exceptional Child Program	79,230	5,594							84,824
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	1,729								1,729
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	702,604	36,142							738,746
Attend./Guidance/Health Program	25,360								25,360
Special Services Program		4,041							4,041
Instruction Improvement Program	21,705	484							22,189
Educational Media Program	2,450	2,843							5,293
Board of Education Program	1,464								1,464
District Administration Program	50,002								50,002
School Administration Program	79,195								79,195
Business Operation Program	20,933								20,933
Central Service Program									
Buildings-Care Program	152,122								152,122
Maintenance-Bldgs. & Equip.	114,340								114,340
Maintenance-Grounds	1,536								1,536
Security Program									
Transport-School Program	21,655								21,655
Transportation-Activity Program	2,282								2,282
General Transportation Program	7,928								7,928
Other Support Services Program									
TOTAL SUPPORT SERVICES	500,972	7,368							508,340
Food Services Program			4,586						4,586
Community Services Program	384	100							484
TOTAL NON-INSTRUCTION	384	100	4,586						5,070
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	1,203,960	43,610	4,586						1,252,156
Transfers	78,495	66,000							144,495
Total Expenditures & Transfers	1,282,455	109,610	4,586						1,396,651
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(131,702)	99,125			39,297				6,720
Fund Balance July 1, 1989	154,376	267,525			3,419				425,320
Fund Balance June 30, 1990	22,674	366,650			42,716				432,040

SHOSHONE COUNTY

WALLACE SCHOOL DISTRICT #393

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	1,618,412			21,643					1,640,055
Other Local	162,436	6,926	32,890	546					202,798
State Sources	1,912,108	21,925	3,120						1,937,153
Federal Sources	67,698	473,077	68,166						608,941
Other Sources									
Total Revenue	3,760,654	501,928	104,176	22,189					4,388,947
Transfers In	60,330				26,733				87,063
TOTAL REVENUE + TRANSFERS	3,820,984	501,928	104,176	22,189	26,733				4,476,010
EXPENDITURES									
Elementary School Program	783,354	47,460							830,814
Secondary School Program	1,033,134	56,995							1,090,129
Exceptional Child Program	314,616	49,008							363,624
Preschool Exceptional Program	26,322								26,322
Gifted & Talented Program									
Interscholastic Program	7,089								7,089
School Activity Program	46,287								46,287
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,210,802	153,463							2,364,265
Attend./Guidance/Health Program	75,083								75,083
Special Services Program	67,689	1,938							69,627
Instruction Improvement Program	1,635	2,964							4,599
Educational Media Program	90,264								90,264
Board of Education Program	16,543								16,543
District Administration Program	99,166								99,166
School Administration Program	273,918								273,918
Business Operation Program	30,375								30,375
Central Service Program									
Buildings-Care Program	333,338								333,338
Maintenance-Bldgs. & Equip.		189,800							189,800
Maintenance-Grounds		27,629							27,629
Security Program									
Transport-School Program	207,266				38,440				245,706
Transportation-Activity Program	6,474								6,474
General Transportation Program	2,712								2,712
Other Support Services Program	149,672								149,672
TOTAL SUPPORT SERVICES	1,354,135	222,331			38,440				1,614,906
Food Services Program			110,502						110,502
Community Services Program									
TOTAL NON-INSTRUCTION			110,502						110,502
Capital Assets Program	49,517	78,549							128,066
Debt Services Program - Principal				45,000					45,000
Debt Services Program - Interest				2,475					2,475
TOTAL EXPENDITURES	3,614,454	454,343	110,502	47,475	38,440				4,265,214
Transfers	87,063								87,063
Total Expenditures & Transfers	3,701,517	454,343	110,502	47,475	38,440				4,352,277
Excess (Deficiency) of Revenue Over Expenditures & Transfers	119,467	47,585	(6,326)	(25,286)	(11,707)				123,733
Fund Balance July 1, 1989	547,852	62,649	1,796	25,286	38,083				675,666
Fund Balance June 30, 1990	667,319	110,234	(4,530)		26,376				799,399

SHOSHONE COUNTY

AVERY SCHOOL DISTRICT #394

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									216,346
Taxes	216,346								43,654
Other Local	30,241	1,470			11,943				125,246
State Sources	125,246								28,531
Federal Sources		27,766	765						
Other Sources									413,777
Total Revenue	371,833	29,236	765		11,943				885
Transfers In			885						414,662
TOTAL REVENUE + TRANSFERS	371,833	29,236	1,650		11,943				
EXPENDITURES									192,868
Elementary School Program	186,018	6,850							40,460
Secondary School Program	40,460								
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									233,328
TOTAL INSTRUCTION	226,478	6,850							
									375
Attend./Guidance/Health Program	375								
Special Services Program									
Instruction Improvement Program									6,103
Educational Media Program	5,038	1,065							3,997
Board of Education Program	3,997								37,324
District Administration Program	37,324								
School Administration Program									29,035
Business Operation Program	29,035								
Central Service Program									55,655
Buildings-Care Program	55,655								33,329
Maintenance-Bldgs. & Equip.	33,329								
Maintenance-Grounds									
Security Program									37,961
Transport-School Program	37,961								
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									203,779
TOTAL SUPPORT SERVICES	202,714	1,065							
									1,650
Food Services Program			1,650						
Community Services Program									1,650
TOTAL NON-INSTRUCTION			1,650						
									18,773
Capital Assets Program					18,773				
Debt Services Program - Principal									
Debt Services Program - Interest									457,530
TOTAL EXPENDITURES	429,192	7,915	1,650		18,773				
									885
Transfers	885								458,415
Total Expenditures & Transfers	430,077	7,915	1,650		18,773				
Excess (Deficiency) of Revenue									(43,753)
Over Expenditures & Transfers	(58,244)	21,321			(6,830)			4,346	537,437
Fund Balance July 1, 1989	122,433	116,697			298,307			4,346	493,684
Fund Balance June 30, 1990	64,189	138,018			291,477				

TETON COUNTY

TETON COUNTY SCHOOL DISTRICT #401

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									638,739
Taxes	497,845				140,894				197,775
Other Local	129,096		68,679						1,705,526
State Sources	1,698,363	3,409	3,754						166,785
Federal Sources		118,293	48,492						
Other Sources									2,708,825
Total Revenue	2,325,304	121,702	120,925		140,894				10,564
Transfers In	10,564								2,719,389
TOTAL REVENUE + TRANSFERS	2,335,868	121,702	120,925		140,894				
EXPENDITURES									765,494
Elementary School Program	681,091	84,403							629,339
Secondary School Program	611,735	17,604							93,504
Exceptional Child Program	93,504								10,646
Preschool Exceptional Program	10,646								17,140
Gifted & Talented Program	17,140								46,848
Interscholastic Program	46,848								
School Activity Program									
Summer School Program									
Adult School Program									1,562,971
TOTAL INSTRUCTION	1,460,964	102,007							
									13,824
Attend./Guidance/Health Program	13,824								50,033
Special Services Program	50,033								
Instruction Improvement Program									34,364
Educational Media Program	27,540	6,824							4,869
Board of Education Program	4,869								87,048
District Administration Program	87,048								153,292
School Administration Program	153,292								
Business Operation Program									
Central Service Program									305,628
Buildings-Care Program	183,146				122,482				92,074
Maintenance-Bldgs. & Equip.	92,074								
Maintenance-Grounds									
Security Program									121,389
Transport-School Program	121,389								8,861
Transportation-Activity Program	8,861								24,803
General Transportation Program	24,803								
Other Support Services Program									896,185
TOTAL SUPPORT SERVICES	766,879	6,824			122,482				
									133,826
Food Services Program	932		132,894						
Community Services Program									133,826
TOTAL NON-INSTRUCTION	932		132,894						
									11,000
Capital Assets Program	11,000								20,000
Debt Services Program - Principal				20,000					3,750
Debt Services Program - Interest				3,750					2,627,732
TOTAL EXPENDITURES	2,239,775	108,831	132,894	23,750	122,482				
									10,564
Transfers		10,564							2,638,296
Total Expenditures & Transfers	2,239,775	119,395	132,894	23,750	122,482				
Excess (Deficiency) of Revenue Over Expenditures & Transfers	96,093	2,307	(11,969)	(23,750)	18,412				81,093
Fund Balance July 1, 1989	(79,817)	13,530	25,397	95,528	3,909				58,547
Fund Balance June 30, 1990	16,276	15,837	13,428	71,778	22,321				139,640

TWIN FALLS COUNTY

TWIN FALLS SCHOOL DISTRICT #411

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,281,520			1,337,537	346,404				3,965,461
Other Local	345,504	46,887	559,812	137,914	46,316				1,136,433
State Sources	11,333,386	29,360							11,362,746
Federal Sources	92	864,149	466,964						1,331,205
Other Sources	60								60
Total Revenue	13,960,562	940,396	1,026,776	1,475,451	392,720				17,795,905
Transfers In	261,974	102,663	25,990						390,627
TOTAL REVENUE + TRANSFERS	14,222,536	1,043,059	1,052,766	1,475,451	392,720				18,186,532
EXPENDITURES									
Elementary School Program	3,879,844	353,116			39,005				4,271,965
Secondary School Program	3,945,172	53,619			12,205				4,010,996
Exceptional Child Program	653,403	186,995			1,759				842,157
Preschool Exceptional Program	36,041	25,801							61,842
Gifted & Talented Program	45,204								45,204
Interscholastic Program	130,224								130,224
School Activity Program	31,951								31,951
Summer School Program	18,080	37,463							55,543
Adult School Program	1,652								1,652
TOTAL INSTRUCTION	8,741,571	656,994			52,969				9,451,534
Attend./Guidance/Health Program	321,338	26,266			3,556				351,160
Special Services Program	226,277	35,278							261,555
Instruction Improvement Program	358,179	258,135							616,314
Educational Media Program	323,007								323,007
Board of Education Program	147,901								147,901
District Administration Program	361,161				31,527				392,688
School Administration Program	924,371	5,763			164,901				1,095,035
Business Operation Program	149,121								149,121
Central Service Program									
Buildings-Care Program	1,140,112	1,797							1,141,909
Maintenance-Bldgs. & Equip.	355,019				260,594				615,613
Maintenance-Grounds	73,297				32,659				105,956
Security Program	23,339								23,339
Transport-School Program									
Transportation-Activity Program									
General Transportation Program	712,605	3,994							716,599
Other Support Services Program									
TOTAL SUPPORT SERVICES	5,115,727	331,233			493,237				5,940,197
Food Services Program			1,015,872						1,015,872
Community Services Program		7,077							7,077
TOTAL NON-INSTRUCTION		7,077	1,015,872						1,022,949
Capital Assets Program					51,671				51,671
Debt Services Program - Principal				680,000	16,512				696,512
Debt Services Program - Interest				539,063	2,688				541,751
TOTAL EXPENDITURES	13,857,296	995,304	1,015,872	1,219,063	617,077				17,704,614
Transfers	371,272	21,059							392,331
Total Expenditures & Transfers	14,228,570	1,016,363	1,015,872	1,219,063	617,077				18,096,945
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(6,034)	26,696	36,894	256,388	(224,357)				89,587
Fund Balance July 1, 1989	1,771,632	47,958	109,444	662,572	742,164				3,333,770
Fund Balance June 30, 1990	1,765,598	74,654	146,338	918,960	517,807				3,423,357

TWIN FALLS COUNTY

BUHL JT. SCHOOL DISTRICT #412

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	782,852			342,235					1,125,087
Other Local	72,672		97,268	12,098	11,513				193,551
State Sources	2,783,707	9,949							2,793,656
Federal Sources		253,274	111,525						364,799
Other Sources									
Total Revenue	3,639,231	263,223	208,793	354,333	11,513				4,477,093
Transfers In	3,269	155			80,000				83,424
TOTAL REVENUE + TRANSFERS	3,642,500	263,378	208,793	354,333	91,513				4,560,517
EXPENDITURES									
Elementary School Program	962,810	68,197							1,031,007
Secondary School Program	976,802	52,563							1,029,365
Exceptional Child Program	203,256	63,428							266,684
Preschool Exceptional Program	16,200								16,200
Gifted & Talented Program	9,752								9,752
Interscholastic Program	47,382								47,382
School Activity Program									—
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,216,202	184,188							2,400,390
Attend./Guidance/Health Program	89,519	13,461							102,980
Special Services Program	26,717	4,571							31,288
Instruction Improvement Program	16,306	26,394							42,700
Educational Media Program	89,691								89,691
Board of Education Program	5,962								5,962
District Administration Program	71,433								71,433
School Administration Program	183,406	1,949							185,355
Business Operation Program	72,783	464							73,247
Central Service Program									
Buildings-Care Program	297,358								297,358
Maintenance-Bldgs. & Equip.	157,214	313			300				157,827
Maintenance-Grounds	1,754								1,754
Security Program									
Transport-School Program	279,576	143							279,719
Transportation-Activity Program	25,538								25,538
General Transportation Program	4,718								4,718
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,321,975	47,295			300				1,369,570
Food Services Program	13,826	318	220,469						234,613
Community Services Program		98							98
TOTAL NON-INSTRUCTION	13,826	416	220,469						234,711
Capital Assets Program	59,744				5,030				64,774
Debt Services Program - Principal				280,000					280,000
Debt Services Program - Interest				77,178					77,178
TOTAL EXPENDITURES	3,611,747	231,899	220,469	357,178	5,330				4,426,623
Transfers	80,000	3,110							83,110
Total Expenditures & Transfers	3,691,747	235,009	220,469	357,178	5,330				4,509,733
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(49,247)	28,369	(11,676)	(2,845)	86,183				50,784
Fund Balance July 1, 1989	236,892	(501)	57,429	143,947	113,796				551,563
Fund Balance June 30, 1990	187,645	27,868	45,753	141,102	199,979				602,347

TWIN FALLS COUNTY

FILER SCHOOL DISTRICT #413

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	579,634			267,050					846,684
Other Local	54,671	720	93,556	7,825					156,772
State Sources	2,202,315	12,186	6,274						2,220,775
Federal Sources	7,030	160,211	135,418						302,659
Other Sources				1,680,000					1,680,000
Total Revenue	2,843,650	173,117	235,248	1,954,875					5,206,890
Transfers In	–				10,000				10,000
TOTAL REVENUE + TRANSFERS	2,843,650	173,117	235,248	1,954,875	10,000				5,216,890
EXPENDITURES									
Elementary School Program	583,133	54,527							637,660
Secondary School Program	816,211	39,051			8,061				863,323
Exceptional Child Program	93,957	41,707							135,664
Preschool Exceptional Program	9,771								9,771
Gifted & Talented Program	13,205								13,205
Interscholastic Program	58,764								58,764
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,575,041	135,285			8,061				1,718,387
Attend./Guidance/Health Program	35,327								35,327
Special Services Program	58,412								58,412
Instruction Improvement Program	8,159	37,360							45,519
Educational Media Program	51,243								51,243
Board of Education Program	3,999								3,999
District Administration Program	117,149								117,149
School Administration Program	174,091	771							174,862
Business Operation Program	72,944								72,944
Central Service Program									
Buildings-Care Program	281,881				1,036				282,917
Maintenance-Bldgs. & Equip.									
Maintenance-Grounds									
Security Program									
Transport-School Program	249,502								249,502
Transportation-Activity Program	5,195								5,195
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,057,902	38,131			1,036				1,097,069
Food Services Program	628		240,143						240,771
Community Services Program									
TOTAL NON-INSTRUCTION	628		240,143						240,771
Capital Assets Program									
Debt Services Program - Principal	1,841			130,000					131,841
Debt Services Program - Interest				178,891					178,891
TOTAL EXPENDITURES	2,635,412	173,416	240,143	308,891	9,097				3,366,959
Transfers	10,000								10,000
Total Expenditures & Transfers	2,645,412	173,416	240,143	308,891	9,097				3,376,959
Excess (Deficiency) of Revenue Over Expenditures & Transfers	198,238	(299)	(4,895)	1,645,984	903				1,839,931
Fund Balance July 1, 1989	(106,781)	590	11,271	297,531	27,605				230,216
Fund Balance June 30, 1990	91,457	291	6,376	1,943,515	28,508				2,070,147

TWIN FALLS COUNTY

KIMBERLY SCHOOL DISTRICT #414

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	301,779			203,079					504,858
Other Local	42,963		85,595	859,453					988,011
State Sources	2,113,283	6,187	3,853						2,123,323
Federal Sources		174,020	87,745						261,765
Other Sources									
Total Revenue	2,458,025	180,207	177,193	1,062,532					3,877,957
Transfers In					11,452				11,452
TOTAL REVENUE + TRANSFERS	2,458,025	180,207	177,193	1,062,532	11,452				3,889,409
EXPENDITURES									
Elementary School Program	711,033	147,231							858,264
Secondary School Program	749,005	11,460							760,465
Exceptional Child Program	127,888								127,888
Preschool Exceptional Program									
Gifted & Talented Program	7,395								7,395
Interscholastic Program	8,510								8,510
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	1,603,831	158,691							1,762,522
Attend./Guidance/Health Program	39,924								39,924
Special Services Program	32,345								32,345
Instruction Improvement Program	15,342								15,342
Educational Media Program	56,365								56,365
Board of Education Program									
District Administration Program	89,086								89,086
School Administration Program	165,607	2,000							167,607
Business Operation Program	45,953								45,953
Central Service Program									
Buildings-Care Program	189,326								189,326
Maintenance-Bldgs. & Equip.	154,210								154,210
Maintenance-Grounds									
Security Program									
Transport-School Program	103,000								103,000
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program	4,700								4,700
TOTAL SUPPORT SERVICES	895,858	2,000							897,858
Food Services Program			177,097						177,097
Community Services Program									
TOTAL NON-INSTRUCTION			177,097						177,097
Capital Assets Program					32,726				32,726
Debt Services Program - Principal				925,000					925,000
Debt Services Program - Interest				105,663					105,663
TOTAL EXPENDITURES	2,499,689	160,691	177,097	1,030,663	32,726				3,900,866
Transfers	11,452								11,452
Total Expenditures & Transfers	2,511,141	160,691	177,097	1,030,663	32,726				3,912,318
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(53,116)	19,516	96	31,869	(21,274)				(22,909)
Fund Balance July 1, 1989	193,022	4,397	46,945	58,388	19,515				322,267
Fund Balance June 30, 1990	139,906	23,913	47,041	90,257	(1,759)				299,358

TWIN FALLS COUNTY

HANSEN SCHOOL DISTRICT #415

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	187,089			54,990	12,155				254,234
Other Local	36,141		19,785	3,502	3,243				62,671
State Sources	727,093								727,093
Federal Sources		53,761	33,309						87,070
Other Sources					2,300				2,300
Total Revenue	950,323	53,761	53,094	58,492	17,698				1,133,368
Transfers In									
TOTAL REVENUE + TRANSFERS	950,323	53,761	53,094	58,492	17,698				1,133,368
EXPENDITURES									
Elementary School Program	199,421	47,930							247,351
Secondary School Program	305,324	5,546							310,870
Exceptional Child Program	22,636								22,636
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	250								250
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	527,631	53,476							581,107
Attend./Guidance/Health Program	5,884								5,884
Special Services Program									
Instruction Improvement Program									
Educational Media Program	22,950								22,950
Board of Education Program									
District Administration Program	74,949								74,949
School Administration Program	61,726								61,726
Business Operation Program									
Central Service Program									
Buildings-Care Program	99,735								99,735
Maintenance-Bldgs. & Equip.	47,376								47,376
Maintenance-Grounds									
Security Program									
Transport-School Program	29,253								29,253
Transportation-Activity Program	3,409								3,409
General Transportation Program	1,953								1,953
Other Support Services Program									
TOTAL SUPPORT SERVICES	347,235								347,235
Food Services Program			50,984						50,984
Community Services Program									
TOTAL NON-INSTRUCTION			50,984						50,984
Capital Assets Program					43,388				43,388
Debt Services Program - Principal				50,000					50,000
Debt Services Program - Interest				16,178					16,178
TOTAL EXPENDITURES	874,866	53,476	50,984	66,178	43,388				1,088,892
Transfers									
Total Expenditures & Transfers	874,866	53,476	50,984	66,178	43,388				1,088,892
Excess (Deficiency) of Revenue Over Expenditures & Transfers	75,457	285	2,110	(7,686)	(25,690)				44,476
Fund Balance July 1, 1989	270,566	(933)	10,275	48,586	55,064				383,558
Fund Balance June 30, 1990	346,023	(648)	12,385	40,900	29,374				428,034

TWIN FALLS COUNTY

THREE CREEK JT. ELEM. SCHOOL DISTRICT #416

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	23,160								23,160
Other Local	785								785
State Sources	24,435								24,435
Federal Sources									
Other Sources									
Total Revenue	48,380								48,380
Transfers In									
TOTAL REVENUE + TRANSFERS	48,380								48,380
EXPENDITURES									
Elementary School Program	30,105								30,105
Secondary School Program									
Exceptional Child Program									
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program									
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	30,105								30,105
Attend./Guidance/Health Program									
Special Services Program									
Instruction Improvement Program									
Educational Media Program									
Board of Education Program									
District Administration Program	2,860								2,860
School Administration Program									
Business Operation Program	751								751
Central Service Program									
Buildings-Care Program	5,747								5,747
Maintenance-Bldgs. & Equip.	1,325								1,325
Maintenance-Grounds									
Security Program									
Transport-School Program	3,164								3,164
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	13,847								13,847
Food Services Program									
Community Services Program									
TOTAL NON-INSTRUCTION									
Capital Assets Program									
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	43,952								43,952
Transfers									
Total Expenditures & Transfers	43,952								43,952
Excess (Deficiency) of Revenue Over Expenditures & Transfers	4,428								4,428
Fund Balance July 1, 1989	8,616								8,616
Fund Balance June 30, 1990	13,044								13,044

TWIN FALLS COUNTY

CASTLEFORD JT. SCHOOL DISTRICT #417

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-800
REVENUE									
Taxes	186,245			143,828					330,073
Other Local	10,358		25,814	5,440					41,612
State Sources	688,637								688,637
Federal Sources		59,280	40,746						100,026
Other Sources									
Total Revenue	885,240	59,280	66,560	149,268					1,160,348
Transfers In									
TOTAL REVENUE + TRANSFERS	885,240	59,280	66,560	149,268					1,160,348
EXPENDITURES									
Elementary School Program	189,216	20,203							209,419
Secondary School Program	289,613	15,780							305,393
Exceptional Child Program	35,527	5,367							40,894
Preschool Exceptional Program	3,568	4,825							8,393
Gifted & Talented Program									
Interscholastic Program	13,140								13,140
School Activity Program	4,527								4,527
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	535,591	46,175							581,766
Attend./Guidance/Health Program	11,826	6,957							18,783
Special Services Program	6,022								6,022
Instruction Improvement Program		2,440							2,440
Educational Media Program	24,403	1,500							25,903
Board of Education Program	38,313								38,313
District Administration Program	54,170	400							54,570
School Administration Program	7,257	1,303							8,560
Business Operation Program	13,672								13,672
Central Service Program									
Buildings-Care Program	79,992								79,992
Maintenance-Bldgs. & Equip.	26,656								26,656
Maintenance-Grounds	269								269
Security Program									
Transport-School Program	78,531								78,531
Transportation-Activity Program									
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	341,111	12,600							353,711
Food Services Program			66,864						66,864
Community Services Program		505							505
TOTAL NON-INSTRUCTION		505	66,864						67,369
Capital Assets Program									
Debt Services Program - Principal				35,000					35,000
Debt Services Program - Interest				90,610					90,610
TOTAL EXPENDITURES	876,702	59,280	66,864	125,610					1,128,456
Transfers									
Total Expenditures & Transfers	876,702	59,280	66,864	125,610					1,128,456
Excess (Deficiency) of Revenue Over Expenditures & Transfers	8,538		(304)	23,658					31,892
Fund Balance July 1, 1989	84,301		16,576	111,705					212,582
Fund Balance June 30, 1990	92,839		16,272	135,363					244,474

TWIN FALLS COUNTY

MURTAUGH JT. SCHOOL DISTRICT #418

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	228,440				24,882				253,322
Other Local	20,624		27,702						48,326
State Sources	653,885		1,196						655,081
Federal Sources	2,657	62,822	26,221						91,700
Other Sources									
Total Revenue	905,606	62,822	55,119		24,882				1,048,429
Transfers In									
TOTAL REVENUE + TRANSFERS	905,606	62,822	55,119		24,882				1,048,429
EXPENDITURES									
Elementary School Program	244,522	55,029							299,551
Secondary School Program	236,463	240							236,703
Exceptional Child Program	28,314	4,194							32,508
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	19,205								19,205
School Activity Program	2,620								2,620
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	531,124	59,463							590,587
Attend./Guidance/Health Program	16,472								16,472
Special Services Program	7,744	3,359							11,103
Instruction Improvement Program									
Educational Media Program	25,916								25,916
Board of Education Program	2,368								2,368
District Administration Program	101,623								101,623
School Administration Program	37,367								37,367
Business Operation Program									
Central Service Program									
Buildings-Care Program	54,082								54,082
Maintenance-Bldgs. & Equip.	50,263				12,463				62,726
Maintenance-Grounds									
Security Program									
Transport-School Program	15,542								15,542
Transportation-Activity Program	1,982								1,982
General Transportation Program	23,979								23,979
Other Support Services Program									
TOTAL SUPPORT SERVICES	337,338	3,359			12,463				353,160
Food Services Program			61,191						61,191
Community Services Program									
TOTAL NON-INSTRUCTION			61,191						61,191
Capital Assets Program					32,579				32,579
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	868,462	62,822	61,191		45,042				1,037,517
Transfers									
Total Expenditures & Transfers	868,462	62,822	61,191		45,042				1,037,517
Excess (Deficiency) of Revenue Over Expenditures & Transfers	37,144		(6,072)		(20,160)				10,912
Fund Balance July 1, 1989	69,162		5,565		21,402				96,129
Fund Balance June 30, 1990	106,306		(507)		1,242				107,041

VALLEY COUNTY

MCCALL-DONNELLY JT. SCHOOL DISTRICT #421

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,825,806			182,085					2,007,891
Other Local	151,416		59,230	7,010					217,656
State Sources	1,077,837								1,077,837
Federal Sources	285,612	87,999	42,254						415.865
Other Sources	926								926
Total Revenue	3,341,597	87,999	101,484	189,095					3,720,175
Transfers In									
TOTAL REVENUE + TRANSFERS	3,341,597	87,999	101,484	189,095					3,720,175
EXPENDITURES									
Elementary School Program	911,097	17,182							928,279
Secondary School Program	944,978	8,250							953,228
Exceptional Child Program	174,095	27,764							201,859
Preschool Exceptional Program		19,588							19,588
Gifted & Talented Program	1,079								1,079
Interscholastic Program	55,714								55,714
School Activity Program	7,917								7,917
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	2,094,880	72,784							2,167,664
Attend./Guidance/Health Program	76,546								76,546
Special Services Program	73,572								73,572
Instruction Improvement Program									
Educational Media Program	64,857	8,933							73,790
Board of Education Program	13,842								13,842
District Administration Program	84,697								84,697
School Administration Program	214,795								214,795
Business Operation Program	68,510								68,510
Central Service Program									
Buildings-Care Program	224,900								224,900
Maintenance-Bldgs. & Equip.	189,643								189,643
Maintenance-Grounds	8,593								8,593
Security Program									
Transport-School Program	194,090								194,090
Transportation-Activity Program	11,412								11,412
General Transportation Program	26,570								26,570
Other Support Services Program									
TOTAL SUPPORT SERVICES	1,252,027	8,933							1,260,960
Food Services Program	13,165		105,803						118,968
Community Services Program									
TOTAL NON-INSTRUCTION	13,165		105,803						118,968
Capital Assets Program									
Debt Services Program - Principal				120,000					120,000
Debt Services Program - Interest	15,084			64,961					80,045
TOTAL EXPENDITURES	3,375,156	81,717	105,803	184,961					3,747,637
Transfers									
Total Expenditures & Transfers	3,375,156	81,717	105,803	184,961					3,747,637
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(33,559)	6,282	(4,319)	4,134					(27,462)
Fund Balance July 1, 1989	404,756	7,727	722	64,045					477,250
Fund Balance June 30, 1990	371,197	14,009	(3,597)	68,179					449,788

VALLEY COUNTY

CASCADE SCHOOL DISTRICT #422

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	527,795			173,627					701,422
Other Local	38,181	35,684	23,701	18,677					116,243
State Sources	432,717	987	1,589						435,293
Federal Sources	58,272	123,191	17,290						198,753
Other Sources									
Total Revenue	1,0[illegible]6,965	159,862	42,580	192,304					1,451,711
Transfers In		6,703			25,643				32,346
TOTAL REVENUE + TRANSFERS	1,056,965	166,565	42,580	192,304	25,643				1,484,057
EXPENDITURES									
Elementary School Program	254,018	2,078							256,096
Secondary School Program	324,075	5,803							329,878
Exceptional Child Program	54,320	22,144							76,464
Preschool Exceptional Program									
Gifted & Talented Program									
Interscholastic Program	32,362								32,362
School Activity Program									
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	664,775	30,025							694,800
Attend./Guidance/Health Program	17,036								17,036
Special Services Program	3,963								3,963
Instruction Improvement Program									
Educational Media Program	3,818								3,818
Board of Education Program									
District Administration Program	73,798								73,798
School Administration Program	38,396	220							38,616
Business Operation Program	17,562								17,562
Central Service Program									
Buildings-Care Program	127,693								127,693
Maintenance-Bldgs. & Equip.		337							337
Maintenance-Grounds									
Security Program									
Transport-School Program	32,279								32,279
Transportation-Activity Program	5,738	729							6,467
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	320,283	1,286							321,569
Food Services Program	737		43,369						44,106
Community Services Program									
TOTAL NON-INSTRUCTION	737		43,369						44,106
Capital Assets Program	10,000	52,103							62,103
Debt Services Program - Principal				140,000					140,000
Debt Services Program - Interest				78,125					78,125
TOTAL EXPENDITURES	995,795	83,414	43,369	218,125					1,340,703
Transfers	32,126								32,126
Total Expenditures & Transfers	1,027,921	83,414	43,369	218,125					1,372,829
Excess (Deficiency) of Revenue Over Expenditures & Transfers	29,044	83,151	(789)	(25,821)	25,643				111,228
Fund Balance July 1, 1989	92,225	84,651	3,887	242,218					422,981
Fund Balance June 30, 1990	121,269	167,802	3,098	216,397	25,643				534,209

WASHINGTON COUNTY

WEISER SCHOOL DISTRICT #431

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									960,070
Taxes	657,227			302,843					288,615
Other Local	155,419	722	117,722	14,752					2,789,797
State Sources	2,747,664	43,489	8,644						533,148
Federal Sources		364,741	168,407						830,000
Other Sources				830,000					5,411,630
Total Revenue	3,560,310	408,952	294,773	1,147,595					6,811
Transfers In	6,811								5,418,441
TOTAL REVENUE + TRANSFERS	3,567,121	408,952	294,773	1,147,595					
EXPENDITURES									1,045,932
Elementary School Program	810,417	235,515							1,082,335
Secondary School Program	1,065,559	16,776							238,284
Exceptional Child Program	200,164	38,120							
Preschool Exceptional Program									25,821
Gifted & Talented Program	25,821								9,064
Interscholastic Program	9,064								7,240
School Activity Program	7,240								18,809
Summer School Program		18,809							
Adult School Program									2,427,485
TOTAL INSTRUCTION	2,118,265	309,220							
									116,222
Attend./Guidance/Health Program	96,266	19,956							1,340
Special Services Program		1,340							18,988
Instruction Improvement Program	11,027	7,961							75,676
Educational Media Program	62,824	12,852							
Board of Education Program									149,223
District Administration Program	149,223								306,642
School Administration Program	301,239	5,403							
Business Operation Program									
Central Service Program									323,431
Buildings-Care Program	322,681	750							214,167
Maintenance-Bldgs. & Equip.	214,167								
Maintenance-Grounds									
Security Program									200,432
Transport-School Program	200,067	365							11,137
Transportation-Activity Program	11,137								
General Transportation Program									
Other Support Services Program									1,417,258
TOTAL SUPPORT SERVICES	1,368,631	48,627							
									327,023
Food Services Program			327,023						
Community Services Program									327,023
TOTAL NON-INSTRUCTION			327,023						
									74,595
Capital Assets Program	51,379	23,216							980,000
Debt Services Program - Principal				980,000					102,765
Debt Services Program - Interest				102,765					5,329,126
TOTAL EXPENDITURES	3,538,275	381,063	327,023	1,082,765					
									6,811
Transfers		6,811							5,335,937
Total Expenditures & Transfers	3,538,275	387,874	327,023	1,082,765					
Excess (Deficiency) of Revenue Over Expenditures & Transfers	28,846	21,078	(32,250)	64,830					82,504
Fund Balance July 1, 1989	134,482	29,222	22,813	45,864					232,381
Fund Balance June 30, 1990	163,328	50,300	(9,437)	110,694					314,885

WASHINGTON COUNTY

CAMBRIDGE JT. SCHOOL DISTRICT #432

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 250	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	263,356			34,973					298,329
Other Local	26,801	4,340	16,079	1,209	46,282				94,711
State Sources	652,840	12,862			2,506				668,208
Federal Sources		60,669	28,213						88,882
Other Sources									
Total Revenue	942,997	77,871	44,292	36,182	48,788				1,150,130
Transfers In					20,000				20,000
TOTAL REVENUE + TRANSFERS	942,997	77,871	44,292	36,182	68,788				1,170,130
EXPENDITURES									
Elementary School Program	217,504	27,449							244,953
Secondary School Program	347,752	13,936							361,688
Exceptional Child Program	36,613	6,080							42,693
Preschool Exceptional Program		10,166							10,166
Gifted & Talented Program	2,907								2,907
Interscholastic Program	3,200								3,200
School Activity Program	1,328								1,328
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	609,304	57,631							666,935
Attend./Guidance/Health Program	600	4,630							5,230
Special Services Program		1,770							1,770
Instruction Improvement Program	3,107	35							3,142
Educational Media Program	6,206								6,206
Board of Education Program									
District Administration Program	83,876								83,876
School Administration Program									
Business Operation Program									
Central Service Program									
Buildings-Care Program	78,255								78,255
Maintenance-Bldgs. & Equip.	44,756								44,756
Maintenance-Grounds									
Security Program									
Transport-School Program	72,387				35,116				107,503
Transportation-Activity Program	2,014								2,014
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	291,201	6,435			35,116				332,752
Food Services Program	5,039		47,557						52,596
Community Services Program									
TOTAL NON-INSTRUCTION	5,039		47,557						52,596
Capital Assets Program					42,385				42,385
Debt Services Program - Principal				20,000					20,000
Debt Services Program - Interest				12,547					12,547
TOTAL EXPENDITURES	905,544	64,066	47,557	32,547	77,501				1,127,215
Transfers	20,000								20,000
Total Expenditures & Transfers	925,544	64,066	47,557	32,547	77,501				1,147,215
Excess (Deficiency) of Revenue Over Expenditures & Transfers	17,453	13,805	(3,265)	3,635	(8,713)				22,915
Fund Balance July 1, 1989	170,312	58,582	11,133	12,332	60,261				312,620
Fund Balance June 30, 1990	187,765	72,387	7,868	15,967	51,548				335,535

WASHINGTON COUNTY

MIDVALE SCHOOL DISTRICT #433

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1989 - JUNE 30, 1990

	GOVERNMENTAL FUNDS					P[illegible]IETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	E[illegible]PRISE [illegible]	INTERNAL SERVICE 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE									
Taxes	259,896								259,896
Other Local	8,308		8,116						16,424
State Sources	350,982	600	2,397						353,979
Federal Sources		18,945	6,126						25,071
Other Sources					3,500				3,500
Total Revenue	619,186	19,545	16,639		3,500				658,870
Transfers In			4,073						4,073
TOTAL REVENUE + TRANSFERS	619,186	19,545	20,712		3,500				662,943
EXPENDITURES									
Elementary School Program	100,842	10,203							111,045
Secondary School Program	234,173	100							234,273
Exceptional Child Program	17,962	4,409							22,371
Preschool Exceptional Program		2,189							2,189
Gifted & Talented Program									
Interscholastic Program									
School Activity Program	2,747								2,747
Summer School Program									
Adult School Program									
TOTAL INSTRUCTION	355,724	16,901							372,625
Attend./Guidance/Health Program	8,455								8,455
Special Services Program		889							889
Instruction Improvement Program									
Educational Media Program	10,763	943							11,706
Board of Education Program	62								62
District Administration Program	29,947	1,452							31,399
School Administration Program	43,876								43,876
Business Operation Program									
Central Service Program									
Buildings-Care Program	67,497								67,497
Maintenance-Bldgs. & Equip.					4,235				4,235
Maintenance-Grounds									
Security Program									
Transport-School Program	39,595								39,595
Transportation-Activity Program	2,301								2,301
General Transportation Program									
Other Support Services Program									
TOTAL SUPPORT SERVICES	202,496	3,284			4,235				210,015
Food Services Program			20,540						20,540
Community Services Program									
TOTAL NON-INSTRUCTION			20,540						20,540
Capital Assets Program					626				626
Debt Services Program - Principal									
Debt Services Program - Interest									
TOTAL EXPENDITURES	558,220	20,185	20,540		4,861				603,806
Transfers	4,073								4,073
Total Expenditures & Transfers	562,293	20,185	20,540		4,861				607,879
Excess (Deficiency) of Revenue Over Expenditures & Transfers	56,893	(640)	172		(1,361)				55,064
Fund Balance July 1, 1989	65,243	4,831	(204)		16,111				85,981
Fund Balance June 30, 1990	122,136	4,191	(32)		14,750				141,045

Federal law prohibits discrimination on the basis of race, color, religion, sex, national origin, age, or handicap in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973.)

It is the policy of the Idaho State Department of Education not to discriminate in any educational programs or activities or in employment practices.

Inquiries regarding compliance with this nondiscriminatory policy may be directed to Jerry L. Evans, State Superintendent of Public Instruction, Len B. Jordan Office Building, Boise, Idaho 83720-3650, (208) 334-3300, or to the Director of Office of Civil Rights, Department of Education, Washington, D.C.

STATE OF IDAHO
DEPARTMENT OF EDUCATION
LEN B. JORDAN OFFICE BUILDING
BOISE, IDAHO 83720

JERRY L. EVANS
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

MEMORANDUM

To: Users of the 1989-90 Financial Summaries

From: Janis Araki, School Finance

Regarding: A Typographical Error

Subsequent to publication of the 1989-90 Financial Summaries, a typographical error was noted. On page 12, the general fund expenditures for Orofino School District #171 was printed in error as $8,313,189. The amount should have been $5,313,189.

Please be aware of this error and make the following corrections in your copy of the Financial Summaries:

Page 12: Orofino School District #171
  General Fund Expenditures = $5,313,189
  General Fund Expednitures/A.D.A. = $3,307

Page 13: Statewide Totals
  General Fund Expenditures = $550,003,361
  General Fund Expenditures/A.D.A. = $2,696

Page 21: Orofino School District #171
  General Fund Expenditures/A.D.A. = $3,307

Statewide Average
  General Fund Expenditures/A.D.A., = $2,696